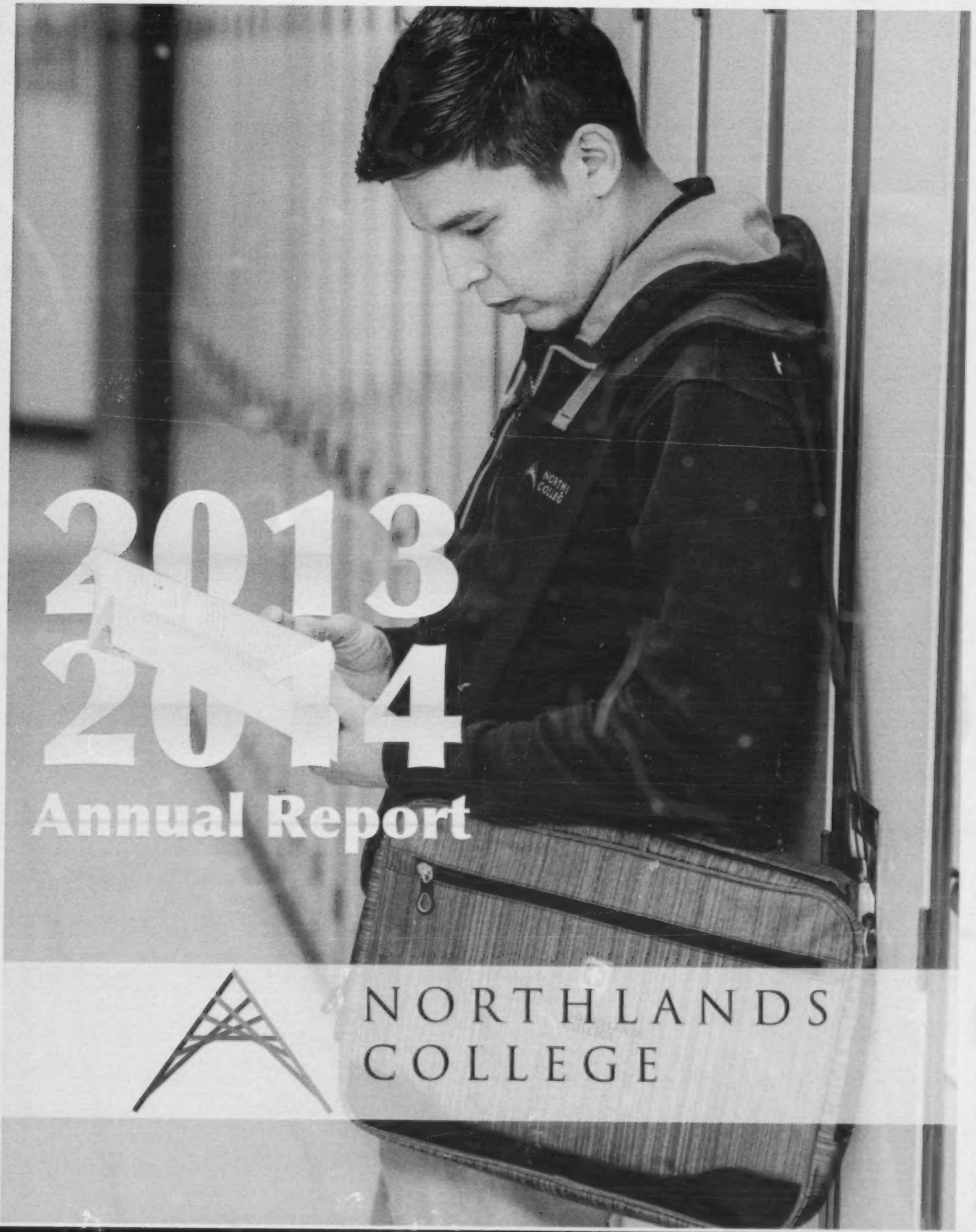

2013 2014 Annual Report

NORTHLANDS COLLEGE

Mission

The Mission of Northlands College is to provide quality education and training programs that will meet the development and employment needs of Northerners, enhance social and economic development, and prepare Northerners to participate in the labour market.

Philosophy

Northlands College believes:

- Learning is a life-long process and there is potential for all individuals to grow and to change at all stages of their lives.
- Northern residents should have opportunities for personal growth, and for participation in the social and economic development of the province, particularly the North.
- Adults have rights and responsibilities for their own education: what to learn; how to learn; when to learn; where to learn.
- Adult training and education improves the quality of life by enhancing employability, increasing educational levels, and providing opportunities for enhanced personal and professional development.
- Adult training and education develops healthy communities as well as healthy individuals.
- Adult training and education agencies should be accessible, accountable, and responsive to the communities served.
- A co-operative, collaborative approach among agencies involved with education and services will increase efficiency and effectiveness and enhance benefits for all.
- Collaboration and partnerships with business and industry increases quantity and quality of training opportunities, maximizes available resources, enhances skill transfer and improves opportunities for employment.

Principles

Northlands College adheres to the following guiding principles:

- **Accessibility:** Increase access to a broad range of programs and services by focusing on improved extension and decentralization of programs and services, expanded partnerships, program development, use of technology, collaboration, coordination and enhanced counselling support.
- **Responsiveness, Relevance and Community Involvement:** Promote responsiveness to the needs of the north through the development of effective partnerships with local and aboriginal governments, funding agencies, business and industry, K-12 school systems, and other stakeholders in the planning and development of relevant training, education and career opportunities.
- **Quality:** Maintain and enhance the quality of adult training and education in order to improve the quality of life, to ensure portability of skills and to better position northerners to compete in the labour market.
- **Accountability:** Provide accountability to the public for use of resources and achievement of outcomes in college programs and services.
- **Optimizing Resources:** Optimize the use of available resources in order to maximize opportunities for learners.
- **Mobility:** Provide education and training which enables learners to achieve upward and lateral mobility between provincial programs and institutions and within the national and international context.
- **Equity:** Adopt inclusive approaches to achieve equitable opportunity and success.
- **Public Image:** Enhance the college's profile and reputation through the promotion of college programs, services and achievements.

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Letter of Transmittal

NORTHLANDS COLLEGE

Head Office
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Fax: (306) 425-3002

December 19, 2014

Honourable Kevin Doherty
Minister of Advanced Education
Room 307, Legislative Building
2405 Legislative Dr.
REGINA, SK S4S 0B3

Dear Minister Doherty:

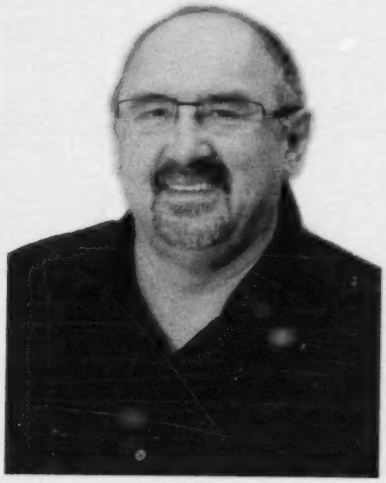
On behalf of the Board of Directors and in accordance with the regulations under the Regional College Act of the Province of Saskatchewan, I am pleased to submit the Annual Report of Northlands College for the fiscal year ended June 30, 2014.

Sincerely,

Glenn Lafleur
Board Chair

Board Report

On behalf of the Board of Directors of Northlands College it brings me great pride to present to you the Annual Report for 2013-2014. The Annual Report illustrates the extent to which the College has achieved its goals, objectives and targets for the reporting year and the progress made in relation to the overall strategic plan. This past year has been one of change as the college continues to evolve to become more efficient, effective and responsive to meet the needs of the people of Northern Saskatchewan.



A large part of what the college is able to accomplish is dependent upon a broad range of partnerships and inter-relationships with industry, communities, first nation and Metis organizations, other agencies and government. Once again the partnership base remains strong and contributed significantly to the College's ability to accomplish what it set out to do in 2013-14. The Board commends the staff and thanks the partners for the joint efforts in ensuring that Northlands College continues to provide programs and services that meet the needs of the labor market in the region, and most importantly, meets the needs, and fuels the aspirations of the people of Northern Saskatchewan.

The Board held eight regular meetings and an annual general meeting during the 2013- 2014 fiscal year. In addition to the board meetings, the Board also attended various functions including scholarship award events, graduation ceremonies, and staff in-service. As well, three board members completed the Board Governance Training offered by the Ministry.

In terms of board composition, there were three vacancies as of June 30, 2014. Once again the Athabasca seat remained vacant for the entire year, clearly showing the difficulty in recruiting representation from that region.

Overall, 2013-2014 was once again a year of change for Northlands College. The Board did an exceptional job in guiding this change. They carried out the tasks required of them in a very professional and efficient manner and always with the best interest of the people of Northern Saskatchewan being front and center. Northlands College continues to be a strong institution poised to grow and improve the quality of life for many northern people.

Glenn Lafleur
Board Chairperson

Governance

Glenn Lafleur, Board Chair, Air Ronge
Veronica Favel, Vice Chair, Cumberland House
Marvin Herman, Member at Large, La Loche
Jackie Durocher, Board Member, Buffalo Narrows
Jodie Stamp, Board Member, La Ronge
Paul Trottier, Board Member, Denare Beach
Doreen Polischuk, Board Member, La Ronge
Coreen Sayazie, Board Member, Black Lake

Board Committee Representation

Executive Committee (includes personnel & audit functions)
Glenn Lafleur – Chairperson
Veronica Favel – Vice-Chairperson

Negotiations Committee
Marvin Herman

ASRC Representative
Glenn Lafleur

Scholarship Committee
Marvin Herman

Policy Council Representatives
Veronica Favel (2013-14 and 2014-15)
Marvin Herman (2013-14 and 2014-15)

Meeting Dates

September 19, 2013
October 24, 2013
December 12, 2013
February 20, 2014
March 20, 2014
April 17, 2014
May 15, 2014
June 18, 2014 (Annual Meeting)
June 19, 2014

President & Chief Executive Officer Report

It is my pleasure to present to you the Annual Report for 2013-2014.

As the largest and most diverse post-secondary institution in northern Saskatchewan, Northlands College has an obligation to grow and improve to meet the education and training requirements of the people we serve, and to meet the labour needs of industry and the growing Saskatchewan economy. This past year we have done just that. This has been a second year of transition for Northlands College. The 2013-14 academic saw the implementation of a new administrative structure that saw the end of three separate and distinct regions, replaced with one based on program areas and student services. This new structure has allowed us to better synchronize our processes with that of government and other funding agencies. Drawing on what we learned from two LEAN events, we are finding efficiencies in our systems, streamlining our processes and providing better service to our clients.

This past year was once again a good example of how Northlands College is able to partner with industry and funding agencies to maximize the training opportunities for Northerners. This report shows that these types of partnerships are an integral part of our business model. A further benefit from this approach is that the likelihood of employment at the end of the training is greater if our industry partners are involved in the development and delivery of the programs. We pride ourselves on how effective this model has been, and we are continually looking for ways to improve upon it.

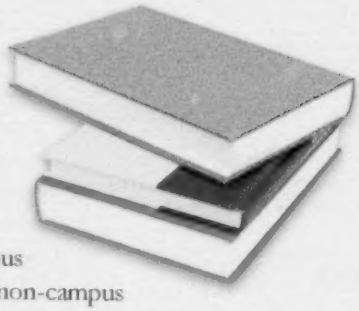
We are continuing to grow. This coming year we are looking forward to the development of the Mine School, as well as an increase in most program areas, especially those that directly connected to employment.

Things are changing at Northlands College, and we once again look back with pride at the year that past, and look forward with enthusiasm at the year ahead.

Kelvin (Toby) Greschner
President & Chief Executive Officer
Northlands College.

Programs and Services Summary

Outcomes



Thirty Adult Basic Education (ABE) programs were delivered in thirteen communities and two mine sites totaling 514 distinct enrolments. Seventy percent of those enrolled in an ABE program either completed or graduated depending on the program. Seventy-three percent of those enrolled in an ABE program declared themselves to be of Aboriginal ancestry. Northlands College offers a fairly standard group of programming options at its three campuses located in La Ronge, Buffalo Narrows and Creighton in both the credit and non-credit categories. In addition, Northlands College attempts to offer as many ABE programs as financially possible throughout the north in non-campus communities. In 2013-14 Northlands College offered ABE programming in nine non-campus communities and two mine sites. The list of non-campus communities served changes each year in an attempt to have our ABE footprint be as widespread as possible.

Key initiatives in Adult Basic Education and Literacy include seven programs funded by ABE on-reserve funding providing access to 100 seats. In addition, three access center programs ran in the communities of La Ronge, Sandy Bay and La Loche with 20 seat capacities in each location. These programs were made possible through ESWP funding. The partnership with NLSD #113 and the edcentre.ca continued in 2013-14 as an online credit option for students. Furthermore, non-credit online opportunities continued in 2013-14 to Northlands College students. The final analysis for the year had 181 students falling into the "completer" category of ABE and 177 students falling into the "graduate" category of ABE.

Skills Training

Northlands College delivered 67 Skills Training programs in 19 communities and three mine sites – Mclean Lake, Rabbit Lake and McArthur River. The enrollment was 356 full-time students with an additional 362 part-time/casual enrollment for an overall total of 718 students. Overall for the 2013-2014 academic year there was an overall increase of 13 programs, and 4 communities with a corresponding increase in enrolment of 114 participants.

The noticeable increase from last year`s student enrollment numbers can be attributed to an increase of workforce (workplace essential skills –WES) entry programming that went into first nation communities and also the Athabasca Basin communities. In preparation for the Tazi Twe Project – hydro project for Black Lake - Northlands College, Prince Albert Grand Council and SaskPower prepared and implemented a workforce strategy so that Black Lake and the Athabasca basin communities will be prepared for employment options when the project becomes a reality. Due to the restricted economic base and remoteness of the communities many of the community membership are ``first generation to work ready`` so it was essential that a consorted effort was implemented to address the work readiness of the communities. This first generation work readiness status is not an isolated circumstance for the Basin communities; many of our first nation's communities on the treeline are also partial to this negative reality. So ten of these communities ensured that a ``Certified Workforce Education`` training program ran in their community - the program objective of this training would ensure that trainees have workforce readiness with the safety ticket certification to get on worksites. The communities were very supportive of this program and the success of the training was very apparent because many of the trainees were able to find work on the power-line while others moved to seek employment.

In 2013-2014 an increased emphasis on workforce and worksite specific training became a key proponent in increasing programming in the area of safety ticket renewal and certification. Therefore varied safety ticket programs were combined to meet employer requests and as a result a genuine shift resulted to ensure that individuals at worksites had proper certification; WHIMIS, TDG, First Aide/CPR, confined space. The majority share of funding support for the delivery of these programs was funded through First Nation partnership and the institutional skills allocation.

Mine Training Programs

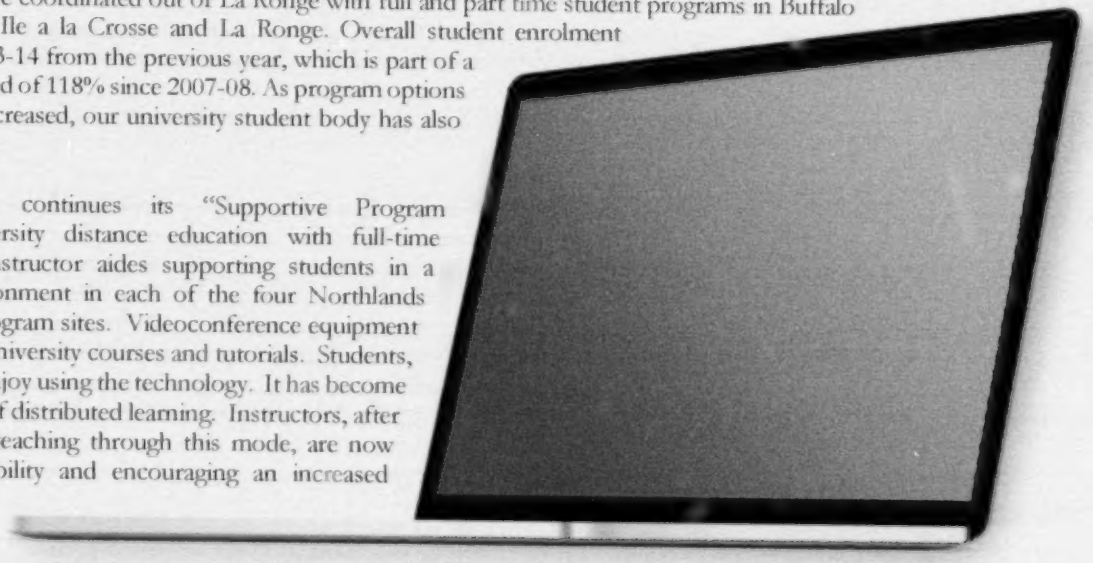
Northlands College delivered three core programs for mining in the 2013-14 academic year in La Ronge. Our Radiation Environmental Monitoring program accepted 14 students in November of 2013 and nine students completed the program on November 21, 2014. The Mine Engineering Technician program where we've gone from accepting students every second year to an annual intake, currently there are 11 students enrolled in year two and 9 students enrolled in year one. The year two group will graduate on June 26, 2014. We've also delivered three Underground Mining Programs in partnership with Rabbit Lake the first group from August – December 2013 graduated 12 students, the second group from March – June 2014, graduated six students. Virtually all students are immediately employed upon graduation.

We put forth two significant proposals for funding, to purchase mine simulation equipment, and expand and develop a mine training and research institute. These both went through the approval process and we will receive funding from both IMII and WD. Plans are currently underway for the building of a new facility. We have purchased equipment to complement and enhance the quality of our existing programs and we've increased our collaborative measures with industry, and other institutions to ensure we develop and offer programs that will lead to success and employment for our students. We've completely renovated one building which now houses all of our mining programs. Some of the programs currently in the development stage are Basic Mine and Exploration, Chemistry/ metallurgy Technician, and mine equipment training. We will continue to explore other programs and to align them with industry need.

A large portion of the funding went into the purchase state of the art mine simulation equipment from Atlas Copco. We purchased a Scoop Tram and a Master Drill simulator. The purchase of this equipment comes with a solid industry partnership between Atlas Copco and Northlands College and we will utilize the equipment through a joint training and certification approach. There will be ongoing collaboration with Atlas Copco to ensure effective and appropriate training delivery.

University

Northlands College is an official off-campus Arts and Science site, offering Distance Education courses from the University of Saskatchewan, University of Regina, Athabasca University, and University of the Arctic. University courses through Northlands College are coordinated out of La Ronge with full and part time student programs in Buffalo Narrows, Creighton, Ile a la Crosse and La Ronge. Overall student enrolment increased 13% in 2013-14 from the previous year, which is part of a continued growth trend of 118% since 2007-08. As program options and locations have increased, our university student body has also grown exponentially.



Northlands College continues its "Supportive Program Approach" to university distance education with full-time distance education instructor aides supporting students in a learning centre environment in each of the four Northlands College University program sites. Videoconference equipment is used daily to offer university courses and tutorials. Students, staff and instructors enjoy using the technology. It has become a very popular mode of distributed learning. Instructors, after their first encounter teaching through this mode, are now championing the viability and encouraging an increased number of courses.

University highlights include:

- The second intake into the Bachelor of Science in Nursing degree from University of Saskatchewan resulted in a total of seventeen students in La Ronge and six in Ile a la Crosse in Years 2 & 3 of the program. 87% of these students are Aboriginal and all are Northerners. The first cohort will graduate in June 2015.
- The University of Regina's Bachelor of Social Work Degree is available entirely by distributed learning in all four Northlands College university program sites. This degree is still a popular option for students, which speaks to the labour market need for Social Workers in the North. We had one Social Work graduate from La Ronge in Fall 2014.
- Through a partnership between the University of Saskatchewan, University of the Arctic and Northlands College, students can complete a full three or four year Bachelor of Arts in Northern Studies degree in all four University locations in Buffalo Narrows, Creighton, Ile-a-la-Crosse, and La Ronge. Students can now choose an advanced emphasis in either Aboriginal Public Administration or Environmental Impact Assessment, both of which directly tie the students' skills to the northern labour market needs. One Northern Studies student from Creighton and three from La Ronge graduated in the October 2014 U of S convocation ceremony. Since the program's inception there have been a total of nineteen BA in Northern Studies graduates.
- The pilot student salary program for Northern Studies students continued with funds carried forward from the previous year. In partnership with the International Centre for Northern Governance and Development at the U of S and funding from the provincial government, the pilot student salary program has been very successful. Based on the premise that full-time students should treat school like a job to help facilitate a successful transition to the workforce upon graduation, students were paid a "wage" based on their attendance. Nine Northern Studies students were supported with tuition & books and/or a salary throughout the academic year.
- Northlands College and the Ministry of Advanced Education continued to partner to deliver SOS: Surviving Off-Campus Studies. This series of study skills workshops was presented live weekly in the fall and winter semesters with a different set of topics in the second semester. Our "host" Brandi Bell, Distance Education Tutor, used videoconferencing to link from La Ronge to Regina for live broadcasts through the LIVE televised satellite network. Telecasts were then archived through video streaming and made available through the internet from the Ministry's e-cast site.
- We supported three U of S students in La Ronge and one student in Creighton taking their Master of Northern Governance and Development degree. An entire Masters in Northern Governance and Development is now available throughout northern Saskatchewan.

- In partnership with Visions North Community Futures Development Corporation we ran the inaugural Northern Visionaries Video Essay contest for all Northlands College university students. We received 38 submissions and held the Northern Visionaries Gala to announce the top 5 contest winners, all of whom won a scholarship and the grand prize winner also received a trip to the Kennedy Space Center in Florida. Over 100 people attended, including Minister Rob Norris, CTV's Jeff Rogstad, numerous Chiefs, Mayors, Town and Band Councillors, and U of R and U of S Deans, Associate Deans, and Department Heads.

We planned and hosted numerous events for all staff and students at the La Ronge Campus in 2013-14, including "Ugly Sweater Day", a Christmas Toy Drive for local children, and a Winter Clothing Drive for Northlands College students and their children.

Services and Learner Support

The counselors and student advisors are involved in implementing the Basic Education Assessment Model, which is incorporated into the counseling process, student selections and student centered team meetings. In addition, Student Services provide services in orientation, career planning workshops, financial counseling, referral to specialized services and academic assessment.

The PLATO resource instructor offered PLATO and ESPORT training to instructors to offer a solution for Workplace Essential Skills. ESPORT is a career tool that results in providing a portfolio and an analysis of workplace essential skills required for your career choice. PLATO provides a venue to improve six workplace essential skills.

The following table provides a comparative overview of programming and student enrolment levels.

Table 1:

Comparative Program Activity Levels

	2012-13		2013-2014	
	Programs	**Enrolment**	**Programs**	**Enrolment**
Skills Credit	44	505	51	459
Skills Non-Credit	6	99	16	259
Adult Basic Education Credit	25	356	12	223
Adult Basic Education Non-Credit	23	414	20	279
University	4	132	3	156
Total	**102**	**1506**	**102**	**1376**

Goals

The following chart provides a summary of the College's achievements in relation to its goals and objectives, and proposed key actions.

Goal 1
Develop a skilled northern workforce to meet local, regional and provincial labour market needs.

Objectives:

1. Ensure, where appropriate, that programs and services meet provincial and national standards.
2. Establish a direct link between training and employment through strategic partnerships with employers.
3. Deliver skills training programs at a local and regional level in response to local employers, northern industry and economic trends.
4. Maintain a balance between education and training for short-term and long-term labour market needs.
5. Expand the availability of technical and skills training opportunities through the maximization of brokerage agreements with SIAST and, where applicable, with other institutions; expanded partnerships with industry; the pursuit of certification the use of technology.
6. Expand options for work-based training, including apprenticeship and cooperative education.
7. Improve the participation of under-represented groups to enhance their employability and to contribute to a representative workforce.

Key Actions	Timeframe	Response
Co-chair the Health Sector Training Sub-committee of the Northern Labour Market Committee with the purpose of implementing a long-term training strategy to address the labour market requirements of the northern health sector.	Ongoing	Meetings continue
Development of a certification strategy for mental health and addictions counselors in collaboration with northern health sector employers, SIAST, University of Regina, First Nations University, and University of Saskatchewan that includes a certificate, diploma, undergraduate degree and post-graduate diploma.	2011-2015	Evaluating the program due to funding restrictions.
Expand the delivery of apprenticeship and pre-employment training in northern Saskatchewan in collaboration with the Saskatchewan Apprenticeship and Trades Certification Commission (SATCC).	Ongoing	Working with Apprenticeship Commission.
Work with the Government of Canada, Government of Saskatchewan, International Mineral Innovation Institute, industry and other partners in the development of a Mine Training & Research Institute for Northlands College.	Ongoing	Funding proposals have been completed.
Incorporate a Workplace Essential Skills training component in programming.	Ongoing	This has been completed and included in the programming.
Support the establishment of a training centre for the Athabasca Region.	Ongoing	Continue to explore options.

Goal 1 *Continued*
Develop a skilled northern workforce to meet local, regional and provincial labour market needs.

Key Actions	Timeframe	Response
Pursue the development of a multi-party training plan in the hospitality/service sector.	2013-14	Continue to work with all stakeholders.
Develop a Mine Career Access Program	2013-14	In development and plan to include in the 2014-15 college programming.
Collaborate with the University of Saskatchewan in the development of a framework for Aboriginal Students' access and success in Engineering.	2013-14	Meeting and negotiating with the University of Saskatchewan and signing of an agreement is expected in September.

Goal 2
Maximize education and training opportunities and develop a more integrated, effective and sustainable delivery system through collaboration, coordination, and partnerships.

Objectives:

- Improve coordination, cooperation and joint planning among adult education and training institutions and funding agencies in order to better coordinate services and minimize duplication and overlap.
- Develop partnership approaches that maximize utilization of community and industry resources to expand learning opportunities.
- Develop partnerships and undertake collaborative planning with K-12 school divisions to facilitate transition from high school to post-secondary education and from post-secondary education to the workplace.
- Increase access and provide a broader range of programs and services through the use of technology.

Key Actions	Timeframe	Response
Collaborate with SIIT, DTI, and northern funding agencies to coordinate program delivery and minimize duplication and overlap.	Ongoing	Continuing to meet and collaborate.
Maintain alternate education partnerships with DTI and the Ile a la Crosse School Division to facilitate transition from high school to post-secondary education.	Ongoing	Continued partnership; however, under review for subsequent years to come.
• The college will apply technology in key areas to provide a broader range of programs and services • Strengthen distance delivered university programs in Buffalo Narrows, Creighton, Ile a la Crosse and La Ronge. • In partnership with Northern Lights School Division operate an online high school (edcentre.ca) program for youth and adults. • Deliver online learning options to expand access education opportunities. • Expand videoconferencing capability and apply technology to enhance course delivery. • Operationalize a distributed learning model for the delivery of health care training including the use of a teaching robot in the nursing degree program.	Ongoing	Under review will be a part of a comprehensive technology strategy.

Goal 2 *Continued* **Maximize education and training opportunities and develop a more integrated, effective and sustainable delivery system through collaboration, coordination, and partnerships.**		
Key Actions	**Timeframe**	**Response**
• Explore with the Northern Teacher Education Program the development of enhanced university capacity in the north including associated facility requirements.	Ongoing	We have expanded our University offerings. Meeting with Nortep/Norpac to discuss a potential partnership.
• Partner with Cumberland Regional College and North West Regional College in the delivery of University of Regina social work courses and programming through the use of videoconference technology.	Ongoing	Partnership continues
• Partner with University of Saskatchewan on the delivery of a Bachelor of Science Degree in Nursing to be offered in Ile a la Crosse and La Ronge.	2012-2015	Partnership continues

Goal 3

Deliver relevant programs and services that respond to needs identified by northern stakeholders.

Objectives:

- Establish a process for the effective input of community representatives, economic development agencies, business and industry, and funding agencies in determining training needs and priorities, based on labour market requirements.
- Improve and expand the program approach to the delivery of university courses through a decentralized, multi-mode, student supported learning approach.
- Improve the effectiveness of the Adult Basic Education program as a bridging program to further education and training, and/or employment.
- Provide learning opportunities related to current and emerging needs such as health and social issues and the use of technology.
- Strengthen the role of the college in assisting communities to build their capacity for social and economic development.

Key Actions	Timeframe	Response
• Undertake a formal needs identification/program planning process involving extensive consultations and joint planning with northern communities, government departments, economic development organizations, business and industry, Aboriginal community, school divisions and other stakeholders.	Ongoing	Senior Managers visited appropriate communities and met with leaders for their input.
• Incorporate Workplace Essential Skills into ABE and Skills programs.	Ongoing	Opened three access centres and the Certified workforce education is offered in ten communities.
• Maintain the following University Program options: • Social Work option – University of Regina • Bachelor of Science in Nursing Degree – University of Saskatchewan in • Ile a la Crosse and La Ronge • Bachelor of Arts in Northern Studies in partnership with University of the Arctic, University of Saskatchewan and AEEI • Teacher Entrance option (Arts classes which contribute to a Bachelor of Education degree)	Ongoing	Yes, continues.
• Partner with International Centre for Northern Governance and Development on the delivery of a Master's program in Northern Governance and Development.	Ongoing	Yes, continues.

Goal 4
Adopt inclusive approaches to achieve equitable opportunity and success

Objectives:

- Provide equitable access to programs and services for all learners according to individual needs and abilities and within the capabilities of the college.
- Provide bridging, transitional and support services to facilitate participation of all individuals.
- Establish a climate within the college where everyone is treated with respect and encouraged to develop their full potential.
- Adopt an advocacy role in addressing financial inequities, which limit access for learners.
- Strive to achieve representative participation levels in college programs and in the college workforce.

Key Actions	Timeframe	Response
• Maintain emphasis on Education Equity policy and regularly monitor its application.	Ongoing	Yes, continues
• Continue advocacy efforts in relation to student financial assistance.	Ongoing	More scholarships/awards offered and working on better PTA accessibility.
• Work with Gary Tinker Federation to provide programs and services to meet the needs of people with disabilities.	Ongoing	Continue to work together.
• Maintain efforts of the Employment Equity Committee in implementing special measures to achieve a representative college workforce.	Ongoing	Yes and achieving an above percentage of required employment equity standards.
• Maintain appropriate student services at all college campuses including the provision of student residences.	Ongoing	Yes
• Work with SIIT Northern Industrial Career Centre in providing job transitional support services.	Ongoing	Continue to be a member of the steering committee.

Goal 5
Improve accountability to the public for use of resources and achievement of outcomes in college programs and services

Objectives:

- Develop valid and meaningful performance indicators to measure and report on the achievement of college goals and objectives.
- Undertake regular reviews of college programs and services to monitor progress in achieving objectives and improve quality.
- Establish effective methods to communicate results of college programs and services to the public.
- Provide for effective board governance.

Key Actions	Timeframe	Response
• In keeping with the college's Program Review policy, continue regular, in-depth review of all college programs on an annual cyclical basis.	Ongoing	Under review
• Implement a marketing and promotion strategy.	Ongoing	Comprehensive review taking place
• Establish a public relations/marketing position at the College.	2013-14	Comprehensive review taking place
• Publicize an annual report; maintain a comprehensive college web site; report regularly on college progress at Northern Labour Market Committee; maintain emphasis on regular stakeholder consultations.	Ongoing	Comprehensive review taking place
• Undertake ongoing board development including participation in provincial and ASRC board development workshops.	Ongoing	Yes
• In June of each year, the board undertakes a self-evaluation of progress in achieving their goals and overseeing the operation of the college. CEO evaluation undertaken annually.	Ongoing	Yes

Table 3
Performance Measures

Number of Student Enrolments – expressed in terms of full load equivalents (FLEs) for all credit and non-credit programs. (FT, PT and Casual)	Baseline		Projected 2013-2014		Actual 2013-2014	
	#	FLE	#	FLE	#	FLE
Skills Training - Institute Credit	244	190.81	270	190	200	166.53
Skills Training – Industry Credit	289	27.89	217	20	259	24.90
Skills Training – Non-Credit	124	10.64	73	11	259	126.00
Adult Basic Education – Credit	326	241.20	376	272	223	185.49
Adult Basic Education – Non-Credit	479	185.60	474	171	271	151.08
University	133	65.93	118	53	156	96.52
Total	**1596**	**722.06**	**1528**	**717**	**1368**	**750.52**

Skill Training – Institute Credit	Baseline		Projected 2013-2014		Actual 2013-2014	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs) and distinct enrolment	244	190.81	270	190	200	165.53
Number of Graduates	126		144		91	
Number of Completers	55		55		61	
	%		%		%	
Participation (Enrolment) Rate	26		29		26	
Graduation Rate	52		52		46	
Employment Rate from Follow-up Surveys of FT Graduates	68		67		59	
Continued to Further Training Rate of FT Students	29		38		18	
Skills Training – Institute Credit Aboriginal Persons Statistics	%		%		%	
Aboriginal Participation (Enrolment) Rate	90		86		95	
Graduation Rate as a Percentage of Total Graduates	90		85		95	
Graduation Rate as a Percentage of Enrolment	51		51		46	
Employment Rates of Full-Time Aboriginal Persons	67		64		60	
Continued to Further Training Rates of Full-Time Aboriginal Persons	29		38		20	

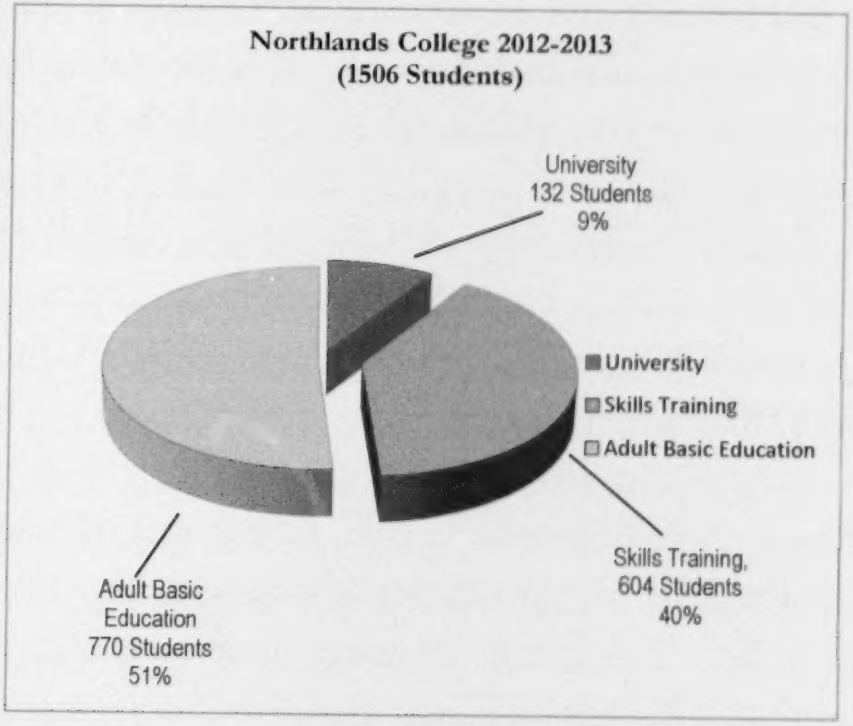
Skill Training – Industry Credit	Baseline		Projected 2013-2014		Actual 2013-2014	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs)	289	27.89	217	20	259	24.90
Number of Graduates	213		159		143	
Number of Completers	60		44		112	
	%		%		%	
Participation (Enrolment) Rate	25		18		25	
Graduation Rate	68		49		58	
Skills Training – Industry Credit Aboriginal Persons Statistics	%		%		%	
Aboriginal Participation (Enrolment) Rate	98		96		96	
Graduation Rate as a Percentage of Total Graduates	96		92		94	
Graduation Rate as a Percentage of Enrolment	70		72		56	
Adult Basic Education - Credit	**Baseline**		**Projected 2013-2014**		**Actual 2013-2014**	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs)	326	241.20	376	272	223	185.49
Number of Graduates	68		73		47	
Number of Completers	129		148		102	
	%		%		%	
Participation (Enrolment) Rate	35		41		29	
Graduation Rate	21		23		21	
Employment Rate from Follow-up Surveys of FT Graduates	38		53		38	
Continued to Further Training Rate of FT Students	82		83		68	
Adult Basic Education - Credit Aboriginal Persons Statistics	%		%		%	
Aboriginal Participation (Enrolment) Rate	95		95		96	
Graduation Rate as a Percentage of Total Graduates	94		93		96	
Graduation Rate as a Percentage of Enrolment	21		19		21	
Employment Rates of Full-Time Aboriginal Persons	34		35		38	
Continued to Further Training Rates of Full-Time Aboriginal Persons	81		81		66	
University	**Baseline**		**Projected 2012-2013**		**Actual 2012-2013**	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs)	133	65.93	118	53	156	96.52
Participation (Enrolment) Rate	15		13		20	
Aboriginal Participation (Enrolment) Rate	82		79		83	

Tables and Charts

Table 4
Comprehensive Enrolment by Program Groups for Northlands College

	College Wide	2012-2013 Student Enrolment					2013-2014 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	22	117	70	0	147.89	22	124	42	0	140.53
	Other	2	8	14	1	18.07	7	13	21	0	26.00
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	**24**	**125**	**84**	**1**	**165.96**	**29**	**137**	**63**	**0**	**166.53**
	Total Industry Credit	**20**	**0**	**276**	**19**	**27.48**	**22**	**10**	**182**	**67**	**26.66**
	Total Non-Credit	**6**	**0**	**6**	**93**	**2.55**	**16**	**209**	**28**	**22**	**125.78**
	Total Skills Training	**50**	**125**	**366**	**113**	**195.99**	**67**	**356**	**273**	**89**	**318.97**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	7	0	77	0	34.85	1	1	10	0	0.26
	Level 3 (Adult 10)	8	70	31	0	90.66	5	48	19	0	42.41
	Level 4 (Adult 12)	10	80	98	0	151.58	6	80	65	0	142.81
	Total Adult Basic Education Credit	**25**	**150**	**206**	**0**	**277.09**	**12**	**129**	**94**	**0**	**185.48**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	3	12	47	0	20.66	5	54	23	0	49.52
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	10	73	81	0	80.00	9	50	42	0	63.57
	Literacy	10	20	181	0	65.43	6	16	94	0	37.99
	Total Adult Basic Education Non-Credit	**23**	**105**	**309**	**0**	**166.09**	**20**	**120**	**159**	**0**	**151.08**
	Total Adult Basic Education	**48**	**255**	**515**	**0**	**443.18**	**32**	**249**	**253**	**0**	**336.56**
	Total University	**4**	**73**	**59**	**0**	**76.77**	**3**	**93**	**63**	**0**	**96.52**
Total Enrollment		**102**	**453**	**940**	**113**	**715.94**	**102**	**698**	**589**	**89**	**752.05**

College Wide Enrolment Comparison



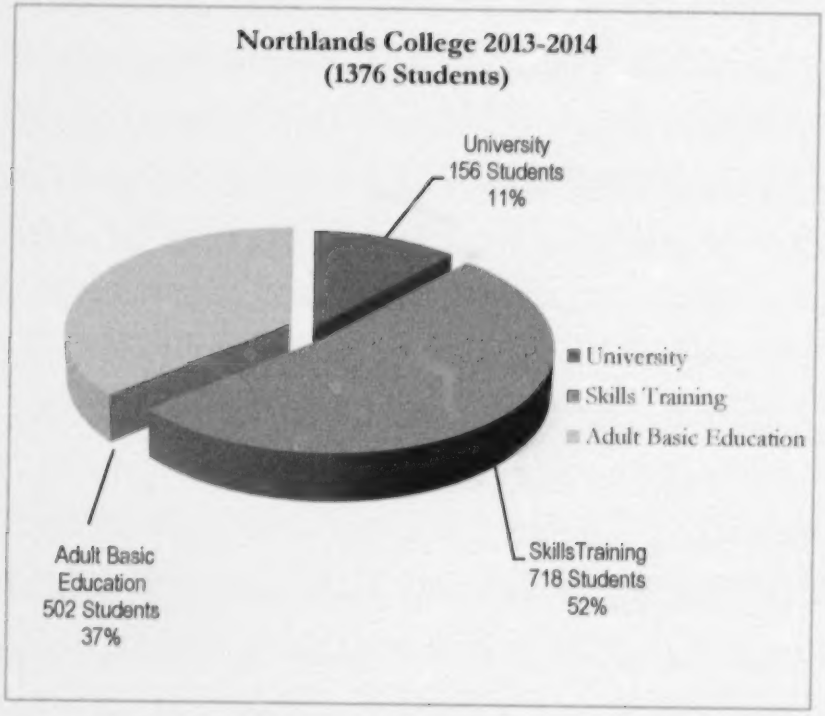


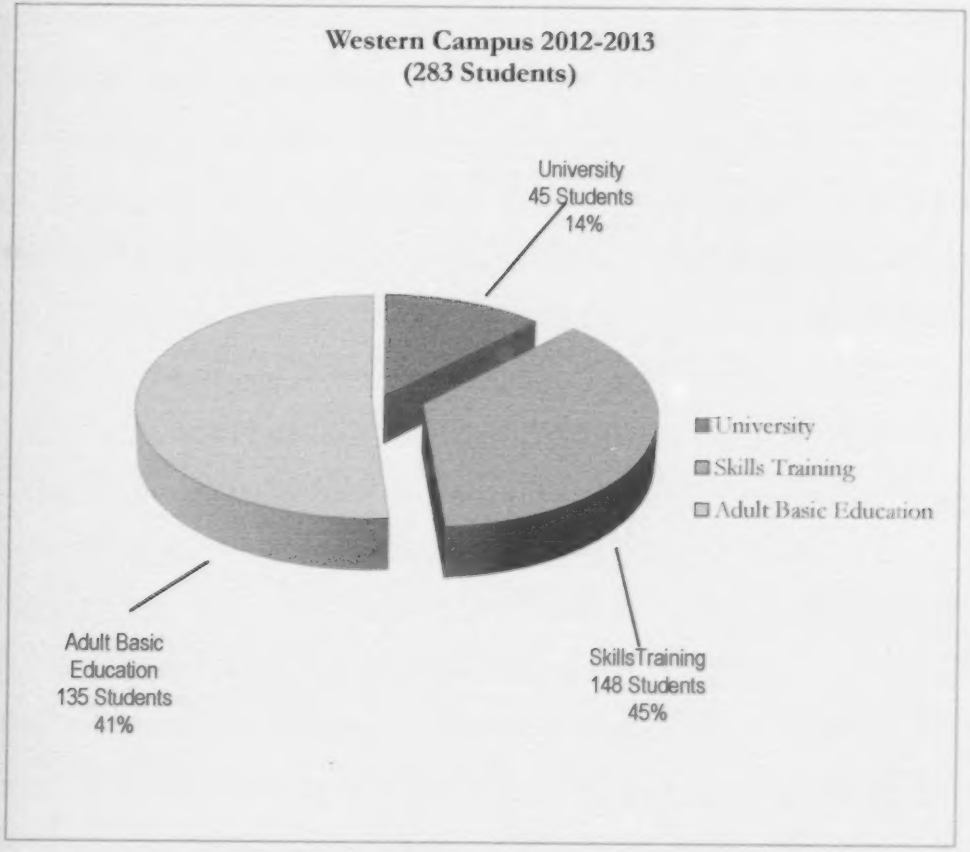
Table 4A

Enrolment by Program Groups for the Western Campus

	Western Campus	2012-2013 Student Enrolment					2013-2014 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	4	30	1	0	29.55	7	55	2	0	48.45
	Other	0	0	0	0	0.00	0	0	0	0	0.00
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	**4**	**30**	**1**	**0**	**29.55**	**7**	**55**	**2**	**0**	**48.45**
	Total Industry Credit	**5**	**0**	**73**	**0**	**5.07**	**4**	**0**	**29**	**9**	**3.26**
	Total Non-Credit	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0**	**0.00**
	Total Skills Training	**9**	**30**	**74**	**0**	**34.62**	**11**	**55**	**31**	**9**	**51.71**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	5	0	64	0	23.72	0	0	0		0.00
	Level 3 (Adult 10)	2	24	5	0	27.62	1	10	1	0	12.12
	Level 4 (Adult 12)	3	12	3	0	17.90	2	26	4	0	38.28
	Total Adult Basic Education Credit	**10**	**36**	**72**	**0**	**69.24**	**3**	**36**	**5**	**0**	**50.40**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	1	0	9	0	3.63	1	15	0	0	16.53
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	1	0	8	0	0.01	2	5	5	0	4.67
	Literacy	2	5	15	0	8.64	2	16	0	0	16.98
	Total Adult Basic Education Non-Credit	**4**	**5**	**32**	**0**	**12.28**	**5**	**36**	**5**	**0**	**38.18**
	Total Adult Basic Education	**14**	**41**	**104**	**0**	**81.52**	**8**	**72**	**10**	**0**	**88.58**
	Total University	**1**	**21**	**13**	**0**	**21.36**	**1**	**22**	**10**	**0**	**21.80**
Total Enrolment		**24**	**92**	**191**	**0**	**137.50**	**20**	**149**	**51**	**9**	**162.09**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Western Campus Enrolment Comparison



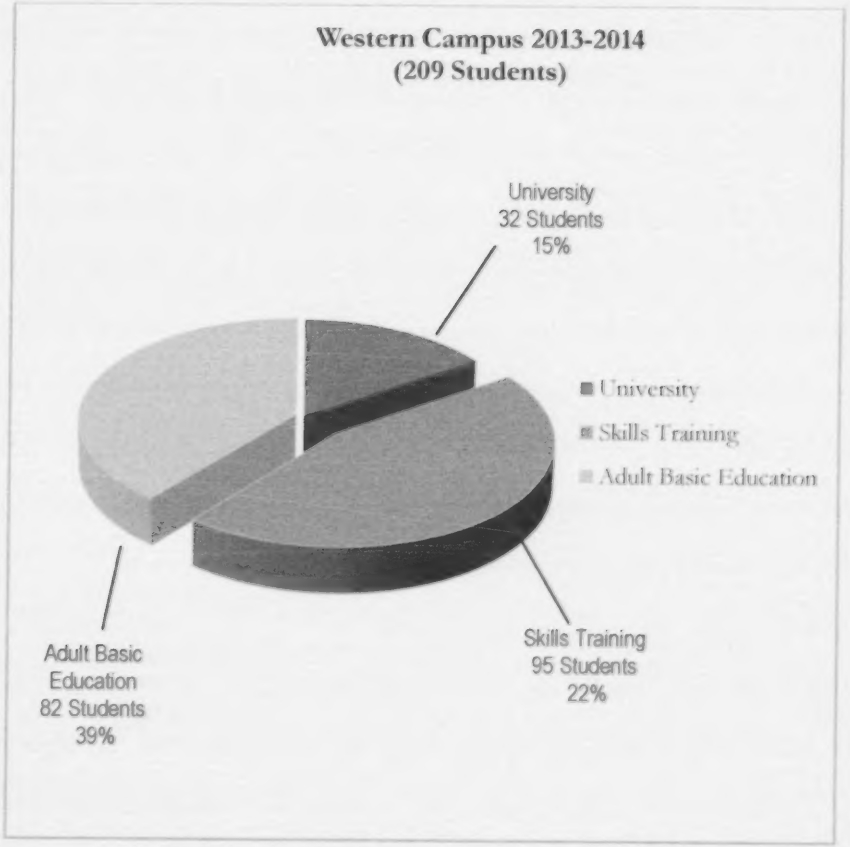
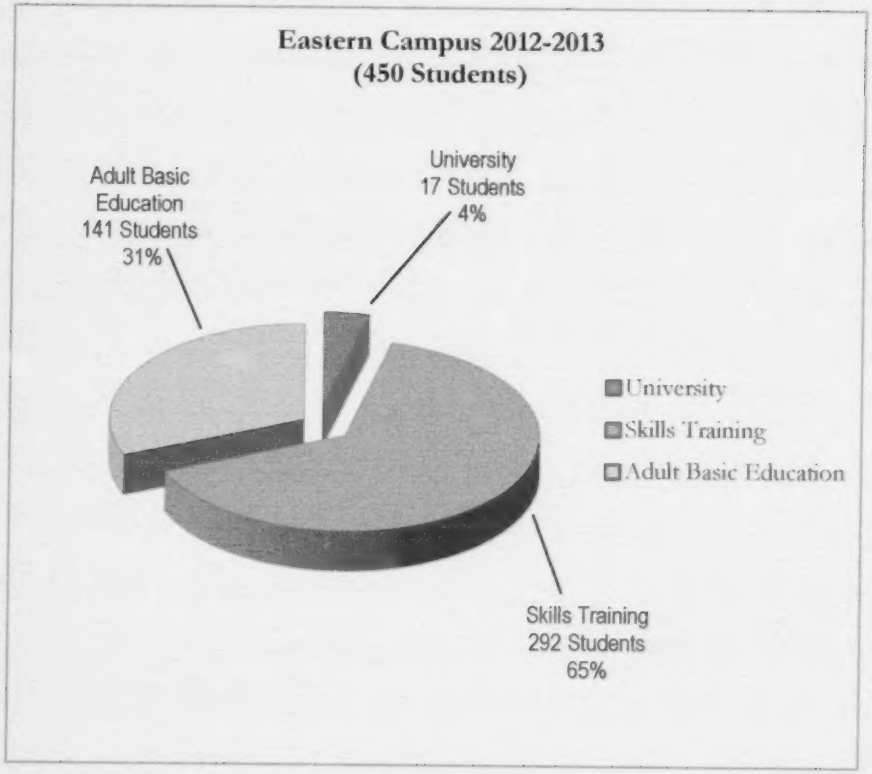


Table 4B
Enrolment by Program Group for the Eastern Campus

	Eastern Campus	2012-2013 Student Enrolment					2013-2014 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	6	43	2	0	43.67	5	26	10	0	25.37
	Other	1	0	8	0	1.24	5	0	21	0	4.00
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	7	43	10	0	44.91	10	26	31	0	29.37
	Total Industry Credit	10	0	165	1	13.54	6	0	52	14	6.04
	Total Non-Credit	3	0	6	67	2.02	7	104	5	21	48.90
	Total Skills Training	**20**	**43**	**181**	**68**	**60.47**	**23**	**130**	**88**	**35**	**84.31**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	0	0	0	0	0.00	0	0	0	0	0.00
	Level 3 (Adult 10)	2	15	10	0	21.29	0	0	0	0	0.00
	Level 4 (Adult 12)	4	35	8	0	42.00	1	11	1	0	15.57
	Total Adult Basic Education Credit	6	50	18	0	63.29	1	11	1	0	15.57
	Adult Basic Education Non-Credit										
	Employability/Life Skills	0	0	0	0	0.00	1	10	5	0	10.93
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	4	34	39	0	45.73	4	29	20	0	40.67
	Literacy	0	0	0	0	0.00	0	0	0	0	0.00
	Total Adult Basic Education Non-Credit	**4**	**34**	**39**	**0**	**45.73**	**5**	**39**	**25**	**0**	**51.60**
	Total Adult Basic Education	**10**	**84**	**57**	**0**	**109.02**	**6**	**50**	**26**	**0**	**67.17**
	Total University	**1**	**10**	**7**	**0**	**9.60**	**1**	**15**	**4**	**0**	**14.49**
Total Enrolment		**31**	**137**	**245**	**68**	**179.09**	**30**	**195**	**118**	**35**	**165.97**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Eastern Campus Enrolment Comparison



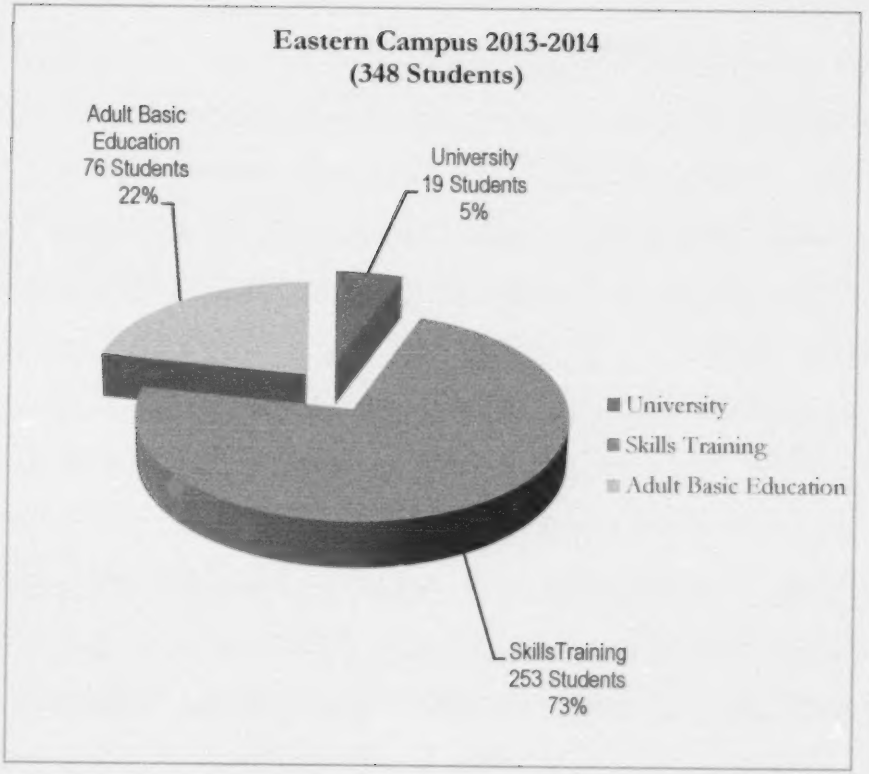
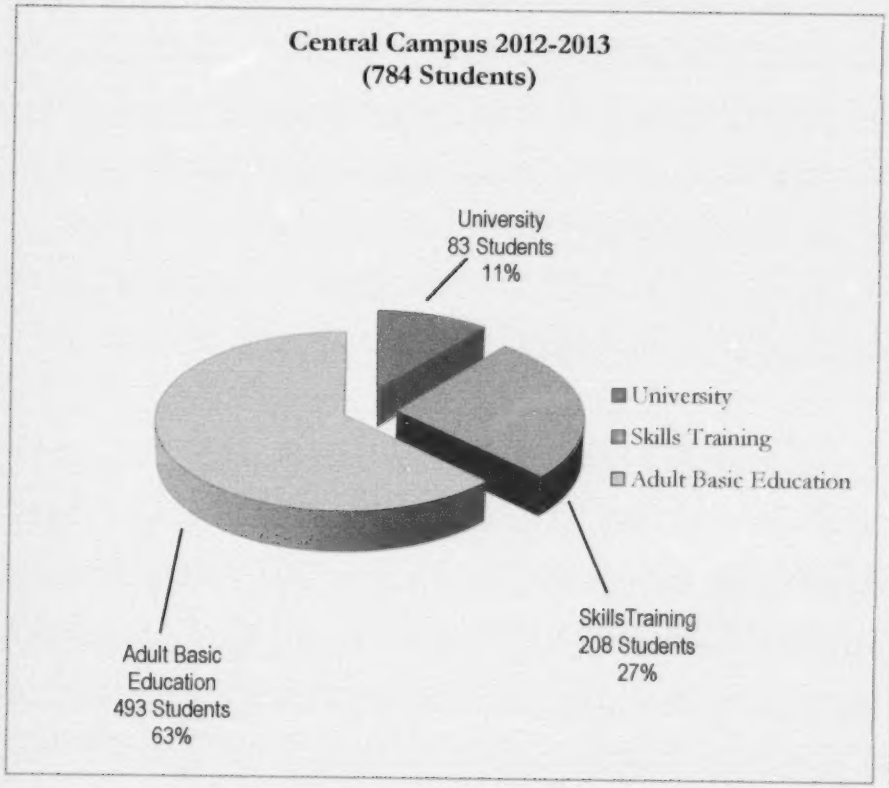


Table 4C
Enrolment by Program Groups for the Central Region

	Central Region	2012-2013 Student Enrolment					2013-2014 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	11	44	67	0	74.68	10	43	30	0	66.71
	Other	2	8	6	1	16.82	2	13	0	0	22.00
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	**13**	**52**	**73**	**1**	**91.50**	**12**	**56**	**30**	**0**	**88.71**
	Total Industry Credit	**2**	**0**	**0**	**18**	**8.88**	**12**	**10**	**101**	**44**	**17.36**
	Total Non-Credit	**3**	**0**	**0**	**26**	**0.53**	**9**	**105**	**0**	**1**	**76.88**
	Total Skills Training	**21**	**52**	**111**	**45**	**100.91**	**33**	**171**	**154**	**45**	**182.95**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	2	0	13	0	11.14	1	1	10	0	0.26
	Level 3 (Adult 10)	4	31	16	0	41.75	4	38	18	0	30.29
	Level 4 (Adult 12)	3	33	92	0	91.68	3	43	64	0	88.96
	Total Adult Basic Education Credit	**9**	**64**	**121**	**0**	**144.57**	**8**	**82**	**92**	**0**	**119.51**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	2	12	38	0	17.04	3	29	18	0	22.06
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	5	39	34	0	34.26	3	16	17	0	18.23
	Literacy	8	15	170	0	56.79	4	0	94	0	21.02
	Total Adult Basic Education Non-Credit	**15**	**66**	**242**	**0**	**108.09**	**10**	**45**	**129**	**0**	**61.31**
	Total Adult Basic Education	**24**	**130**	**363**	**0**	**252.66**	**18**	**127**	**221**	**0**	**180.82**
	Total University	**2**	**41**	**42**	**0**	**45.81**	**1**	**56**	**49**	**0**	**60.22**
	Total Enrolment	**47**	**223**	**516**	**45**	**399.38**	**52**	**354**	**424**	**45**	**423.99**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Central Region Enrolment Comparison



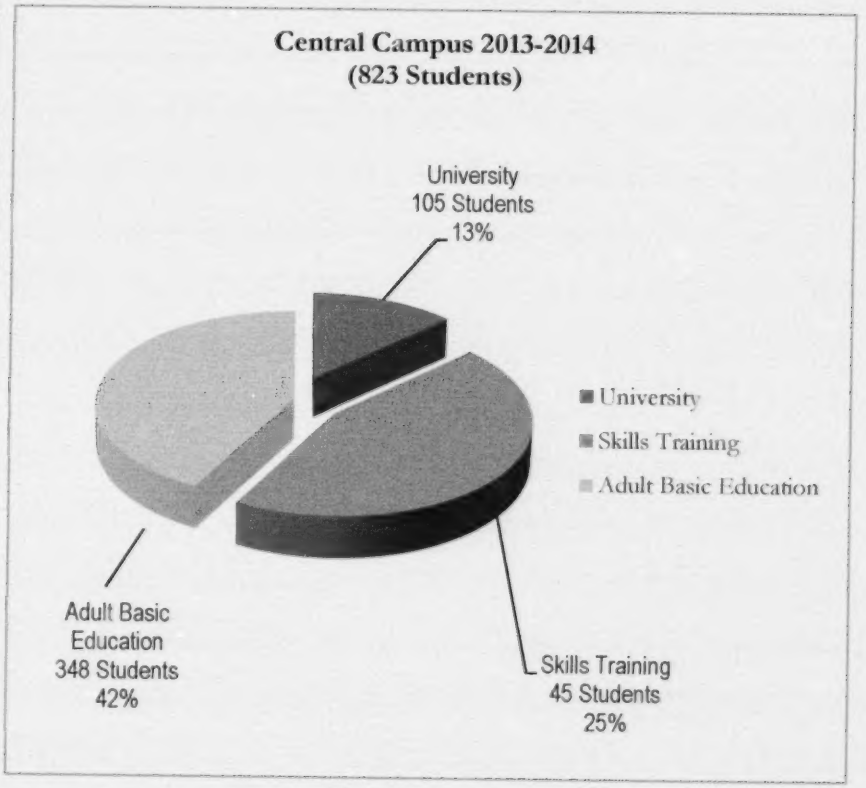


Table 4
Equity Participation Enrolments by Program Groups for Northlands College

Program Groups	Actuals 2012-2013												Actuals 2013-2014											
	Aboriginal			Visible Minority			Disability			Total Enrolment			Aboriginal			Visible Minority			Disability			Total Enrolment		
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training																								
Institute Credit																								
SIAST	109	65	0	0	0	0	1	0	0	117	70	0	119	39	0	0	0	0	1	0	0	124	42	0
Other	8	12	1	0	0	0	0	0	0	8	14	1	10	21	0	0	0	0	0	0	0	13	21	0
Apprenticeship & Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	**117**	**77**	**1**	**0**	**0**	**0**	**1**	**0**	**0**	**125**	**84**	**1**	**129**	**60**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**137**	**63**	**0**
Total Industry Credit	**0**	**268**	**18**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**276**	**19**	**10**	**175**	**62**	**0**	**0**	**0**	**0**	**0**	**0**	**10**	**182**	**67**
Total Non-Credit	**0**	**6**	**82**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**6**	**93**	**209**	**27**	**22**	**1**	**0**	**0**	**0**	**0**	**0**	**209**	**28**	**22**
Total Skills Training	**117**	**351**	**101**	**0**	**0**	**0**	**1**	**0**	**1**	**125**	**366**	**113**	**348**	**262**	**84**	**1**	**0**	**0**	**0**	**0**	**0**	**356**	**273**	**89**
Adult Basic Education																								
Adult Basic Education Credit																								
Academic GED	0	75	0	0	0	0	0	0	0	0	77	0	1	10	0	0	0	0	0	0	0	1	10	0
Level 3 (Adult 10)	69	31	0	0	0	0	0	0	0	70	31	0	48	19	0	0	0	0	3	2	0	48	19	0
Level 4 (Adult 12)	78	88	0	0	0	0	0	1	0	80	98	0	76	60	0	0	0	0	2	1	0	80	65	0
Total Adult Basic Education Credit	**147**	**194**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**150**	**206**	**0**	**125**	**89**	**0**	**0**	**0**	**0**	**5**	**3**	**0**	**129**	**94**	**0**
Adult Basic Education Non-Credit																								
Employability/Life Skills	11	47	0	0	0	0	0	0	0	12	47	0	54	23	0	0	0	0	1	0	0	54	23	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	72	75	0	0	0	0	0	1	0	73	81	0	49	40	0	0	0	0	0	0	0	50	42	0
Literacy	20	150	0	0	0	0	1	2	0	20	181	0	16	60	0	0	2	0	0	1	0	16	94	0
Total Adult Basic Education Non-Credit	**103**	**272**	**0**	**0**	**0**	**0**	**1**	**3**	**0**	**105**	**309**	**0**	**119**	**123**	**0**	**0**	**2**	**0**	**1**	**1**	**0**	**120**	**159**	**0**
Total Adult Basic Education	**250**	**466**	**0**	**0**	**0**	**0**	**1**	**4**	**0**	**255**	**515**	**0**	**244**	**212**	**0**	**0**	**2**	**0**	**6**	**4**	**0**	**249**	**253**	**0**
Total University	**67**	**47**	**0**	**0**	**1**	**0**	**3**	**0**	**0**	**73**	**59**	**0**	**83**	**47**	**0**	**1**	**1**	**0**	**3**	**0**	**0**	**93**	**63**	**0**
Total Enrolment	**434**	**864**	**101**	**0**	**1**	**0**	**5**	**4**	**1**	**453**	**940**	**113**	**675**	**521**	**84**	**2**	**3**	**0**	**10**	**4**	**0**	**698**	**589**	**89**

Refer to glossary on page 67 for definitions of Student Full-Time (FT), Student Part-Time (PT) and Student Casual (Cas)

Table 5
Student Success by Program Groups for Northlands College

Program Groups	Actuals 2012-2013												Actuals 2013-2014											
	Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training		
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training																								
Institute Credit																								
SIAST	7	36	0	67	13	0	35	21	0	5	14	0	32	18	0	59	14	0	24	12	0	8	13	0
Other	0	2	0	8	8	0	1	3	0	0	1	0	11	0	0	0	18	18	0	0	0	11	0	0
Apprenticeship & Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	**7**	**38**	**0**	**75**	**21**	**0**	**36**	**24**	**0**	**5**	**15**	**0**	**43**	**18**	**0**	**59**	**32**	**0**	**24**	**12**	**0**	**19**	**13**	**0**
Total Industry Credit	**0**	**78**	**1**	**0**	**190**	**18**	**0**	**51**	**9**	**0**	**18**	**0**	**5**	**72**	**35**	**3**	**108**	**32**	**2**	**32**	**18**	**0**	**4**	**1**
Total Non-Credit	**0**	**5**	**93**	**0**	**0**	**0**	**0**	**3**	**10**	**0**	**0**	**14**	**116**	**12**	**22**	**17**	**6**	**0**	**10**	**2**	**4**	**27**	**1**	**0**
Total Skills Training	**7**	**121**	**94**	**75**	**211**	**18**	**36**	**78**	**19**	**5**	**33**	**14**	**164**	**102**	**57**	**79**	**146**	**32**	**36**	**46**	**22**	**46**	**18**	**1**
Adult Basic Education																								
Adult Basic Education Credit																								
Academic GED	0	55	0	0	3	0	0	9	0	0	6	0	1	0	0	0	0	0	0	0	0	0	0	0
Level 3 (Adult 10)	6	0	0	36	1	0	1	0	0	27	0	0	18	0	0	22	0	0	2	0	0	22	0	0
Level 4 (Adult 12)	27	67	0	30	2	0	6	2	0	19	24	0	36	47	0	23	2	0	9	5	0	21	11	0
Total Adult Basic Education Credit	**33**	**122**	**0**	**66**	**6**	**0**	**7**	**11**	**0**	**46**	**30**	**0**	**50**	**47**	**0**	**45**	**2**	**0**	**11**	**5**	**0**	**43**	**11**	**0**
Adult Basic Education Non-Credit																								
Employability/Life Skills	11	26	0	0	0	0	1	2	0	8	0	0	43	5	0	0	0	0	3	0	0	16	5	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	44	33	0	0	0	0	3	7	0	30	8	0	33	8	0	0	0	0	3	0	0	12	1	0
Literacy	12	150	0	0	0	0	0	0	0	0	0	0	16	90	0	0	0	0	1	86	0	5	0	0
Total Adult Basic Education Non-Credit	**67**	**209**	**0**	**0**	**0**	**0**	**4**	**9**	**0**	**38**	**8**	**0**	**92**	**103**	**0**	**0**	**0**	**0**	**7**	**86**	**0**	**33**	**6**	**0**
Total Adult Basic Education	**100**	**331**	**0**	**66**	**6**	**0**	**11**	**20**	**0**	**84**	**38**	**0**	**147**	**150**	**0**	**45**	**2**	**0**	**18**	**91**	**0**	**76**	**17**	**0**
Total University	**65**	**42**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**89**	**40**	**0**	**0**	**5**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Enrolment	**172**	**494**	**94**	**141**	**219**	**18**	**47**	**98**	**19**	**89**	**71**	**14**	**400**	**292**	**57**	**124**	**153**	**32**	**54**	**137**	**22**	**122**	**35**	**1**

Refer to glossary on page 67 for definitions of Student Full-Time (FT), Student Part-Time (PT) and Student Casual (Cas)

Table 7
Equity Participation Completers and Graduates by Program Groups for Northlands College

Program Groups	Actuals 2012-13									Actuals 2013-2014								
	Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability		
	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
Skills Training																		
Institute Credit																		
SIAST	174	38	73	0	0	0	1	0	0	158	48	68	0	0	0	1	1	0
Other	21	1	15	0	0	0	0	0	0	31	8	18	0	0	0	0	0	0
Apprenticeship and Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	**195**	**39**	**88**	**0**	**0**	**0**	**1**	**0**	**0**	**189**	**56**	**86**	**0**	**0**	**0**	**1**	**1**	**0**
Total Industry Credit	**286**	**77**	**201**	**0**	**0**	**0**	**0**	**0**	**0**	**247**	**112**	**131**	**0**	**0**	**0**	**0**	**0**	**0**
Total Skills Training Non-Credit	**88**	**87**	**0**	**0**	**0**	**0**	**1**	**1**	**0**	**258**	**149**	**23**	**1**	**0**	**0**	**0**	**0**	**0**
Total Skills Training	**569**	**203**	**289**	**0**	**0**	**0**	**2**	**1**	**0**	**694**	**317**	**240**	**1**	**0**	**0**	**1**	**1**	**0**
Adult Basic Education																		
Adult Basic Education Credit																		
Academic GED	75	54	3	0	0	0	0	0	0	11	1	0	0	0	0	0	0	0
Level 3 (Adult 10)	100	6	36	0	0	0	0	0	0	67	18	22	0	0	0	5	1	0
Level 4 (Adult 12)	166	84	31	0	0	0	1	0	0	136	76	23	0	0	0	3	2	1
Total Adult Basic Education Credit	**341**	**144**	**70**	**0**	**0**	**0**	**1**	**0**	**0**	**214**	**95**	**45**	**0**	**0**	**0**	**8**	**3**	**1**
Adult Basic Education Non-Credit																		
Employability/Life Skills	58	36	0	0	0	0	0	0	0	77	48	0	0	0	0	1	1	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	147	71	0	0	0	0	1	0	0	89	39	0	0	0	0	0	0	0
Literacy	170	132	0	0	0	0	3	2	0	76	72	0	2	2	0	1	1	0
Total Adult Basic Education Non Credit	**375**	**239**	**0**	**0**	**0**	**0**	**4**	**2**	**0**									
Total Adult Basic Education	**716**	**383**	**70**	**0**	**0**	**0**	**5**	**2**	**0**	**456**	**254**	**45**	**2**	**2**	**0**	**10**	**5**	**1**
Total University	**114**	**91**	**1**	**1**	**1**	**0**	**3**	**3**	**0**	**130**	**109**	**2**	**2**	**2**	**0**	**3**	**3**	**0**
Total Enrolment	**1399**	**677**	**360**	**1**	**1**	**0**	**10**	**6**	**0**	**1280**	**680**	**287**	**5**	**4**	**0**	**14**	**9**	**1**

Human Resources

In 2013-2014 there were 13 FTE out-of-scope staff and 114.6 FTE in-scope staff.

We implemented our new Human Resources Management System in 2011-12. The system allows for online timesheet entry and approval, and is integrated with our payroll system. This has streamlined our process for the outlying areas. We will be working to further tailor the system to our specific needs in the next year.

Employment Equity Program

The Human Resources Department of Northlands College oversees the College's Employment Equity Plan, which is approved by the Saskatchewan Human Rights Commission, and helps to realize the application of internal policies to ensure equitable hiring practices and a healthy working and learning environment.

The Northlands College Employment Equity Program was implemented in 1995 with the primary objective of a representative workforce at the college. The program includes the following three primary goals designed to achieve the broader objective of a representative workforce.

- Maximize recruitment of individuals of Aboriginal Ancestry.
- Attain a 50% workforce demographic represented by the northern population in all classifications within an 8-10 year period.
- Attain a workforce that is 100% reflective of the northern demographics.

At the time of inception of the program in 1995, 28% of the college workforce consisted of staff of Aboriginal ancestry. The following tables provide an overview of recent activity and illustrate the degree of progress towards the preceding goals.

Table 9
Comparison of 2013-2014 Annual Staff Equity Statistics to 2012-2013 and 2011-2012.

	Total Staff	Aboriginal Ancestry		Disabled Persons		Women		Visible Minority	
		Staff	%	Staff	%	Staff	%	Staff	%
2013-2014	160	86	53	9	5	93	58	5	3
2012-2013	153	81	53	9	6	96	63	7	5
2011-2012	177	89	50	7	4	107	60	1	0.5

Table 10
2013-2014 New Hires by Equity Group

	Total Staff	Aboriginal Ancestry		Non-Aboriginal		Visible Minority		Disabled Persons	
		Staff	%	Staff	%	Staff	%	Staff	%
Male	26	13	50	13	50	0	0	2	7.6
Female	23	15	65.2	8	34.7	0	0	0	0
Total	49	28	57.1	21	42.8	0	0	2	4

College Staff

Head Office

Greschner, Kelvin (Toby)	President and CEO
Brown, Ken	Facilities Manager
Collins, Linda	Accounting Manager
Durocher, Colleen	Associate Director, Mine School
Gordon, Erin	Human Resources Advisor
Goulet, Ordean	Director of Technical and Trades Programming
Johns, Randy	Director of the Mine School
Kyplain, Jennifer	Executive Assistant
Singh, Anamika	Human Resources Manager
Wilson, Jason	Information Technology Manager
Young, Shelley	Director of Finance and Operations
Awale, Wally	Information Technology Associate
Ballentyne, Paul	Senior Program Coordinator
Carlson, Donna	Administrative Assistant
Charles, Beverly	Accounting Clerk
Charles, Charlene	Payroll Clerk
Charles, Elizabeth	Program Assistant
Chester, Jamie	Marketing and Public Relations Coordinator
Corrigal, Roland	Website and Marketing Associate
Fingarsen, Daniel	Information Technology Coordinator
Georges, Sky	Facilities Assistant
Halkett, Stuart	Accounting Clerk
Haugen, Brett	Job Coach
Hennie, Emily	Administrative Assistant
Hoeft, Joanne	Registrar
Jeffries, Cheryl	Human Resources Assistant
Johnson, Ray	Human Resources Assistant
Johnson, Ray	Information Technology Assistant
Lockstein, Geralyn	Accounting Clerk
McKenzie, Angie	Accounting Clerk
McKenzie, Angie	Associate Registrar
Poitras, Carson	Senior Program Coordinator
Putz, Trevor	Accounting Technician
Robinson, Tyson	Program Management Clerk
Russell, Tricia	Information Technology Assistant
Sanderson, Luanne	Accounting Clerk
Sanderson, Luanne	Administrative Assistant
Sanderson, Sophie	Accounting Clerk
Sanderson, Sophie	Payroll Clerk
Savoie, Raeanne	Administrative Assistant
Stockdale, Aaron	Information Technology Assistant
Thomas, William	Senior Program Coordinator
Wolkosky, Jennifer	Program Management Clerk

Central Campus and Area

Daigneault, Joe	Director of Campus, Student Services & Community Relations
Hardcastle, Karla	Manager of University Programming
Penney, Guy	Director of Academic Programming
Ballantyne, Marlina	Family Literacy Instructor
Beatty, Lulua	Developmental Studies Phase 1 Instructor
Beatty, Lulua	Developmental Studies Phase 2 Instruction
Bell, Brandi	Distance Education Instructor Aide
Bell, Lena	Program Assistant
Berg, Waldo	Basic Education Certified Workforce Education Instructor
Bosiak, Charlene	Office Education Instructor
Boyle, Damian	Workplace Education Instructor
Carle, Lara	Distance Education Instructor Aide
Clinton, Barbara	Campus Clerk 3
Cowan, Geoff	Adult 12 Instructor
Duffy, Sharon	Adult 12 Instructor
Durocher, Marlee	Office Education Instructor
Dyck, Peggy	Adult 12 Instructor
Finlayson, Barbara	Program Assistant
Fremont, Beatrice	Senior Program Coordinator
Gardiner, Lester	Certified Workforce Education Instructor
Glazebrook, Don	Residential Renovation and Construction Instructor
Guenette, Mitch	Certified Workforce Education Instructor
Guenette, Mitch	Trades Certified Workforce Education Instructor
Hamm, Eric	Technical Math Instructor
Hanson, Kelly	Workplace Essential Skills Resource Instructor
Harrington, Kandice	Adult 12 Instructor
Harris, Sylvia	Student Advisor
Haydukewich, Kelly	Online High School Instructor
Hill, Elizabeth	Online Instructor. Curriculum Developer
Karlewicz, Vince	Mining Engineering Instructor
Klassen, Ellen	Degree Nursing Instructor
Kononov, Alex	Building Attendant
Krahn, Richard	ABE Level 3 Instructor
Lafleur, Lazar	ABE Level 3 Instructor
Lancaster, John	Workplace Education Instructor
Lanke, Uday	Radiation Environmental Monitoring Technician Instructor
Layton, Alicia	Adult 12 Instructor
Lockstein, Richard	Mining Engineering Instructor
Lowenberg, Rita	Access Centre Facilitator/ Workplace Essential Skills Instructor
MacMillan, Darcy	Building Attendant
Maggrah, Bobbi	Student Advisor
Martin, Johnny	Mine Mentorship Instructor
McDougald, Chandra	Senior Program Coordinator
McFadden, Laurie	Certified Workforce Education Instructor
McFadden, Robert	Radiation Environmental Monitoring
McKenzie, Clifford	Distance Education Instructor Aide
McManus, Dave	Mining Engineering Instructor
Mirasty, Nancy	Basic Education Instructor
Moriarty, Kathleen	Mine Mentorship Instructor
Morvik, Kory	Counselor
Persaud, Nadia	Adult 10 Instructor
Plunz, Angela	Distance Education Instructor Aide
Poitras, Regina	Student Advisor
Ratt, Daryl	Continuing Care Instructor Aide

Robertson, Lloyd	Educational Consultant
Senga, Janelle	Campus Manager
Sewap, Maggie	Administrative Assistant
Sewap, Maggie	Campus Clerk 3
Simpson, Diane	Developmental Studies Phase 1
Simpson, Diane	Developmental Studies Phase 2
Tingley, Samantha	Program Assistant
Wolverine, Jocelyn	Administrative Assistant

Creighton Campus and Area

Beck, Harold	Residential Renovation and Construction Instructor
Bishoff, Alan	Certified Workforce Education Instructor
Bishoff, Alan	Tri-Trades Instructor
Custer, Madeline	Orientation to Child Daycare Instructor
Deans, Georgette	Residence Custodian
Eastman, Cheryl	Campus Clerk 4
Gabriel, Marnie	Adult 10/12 Instructor
Glazebrook, Don	Residential Renovation and Construction Instructor
Grant-Bloxom, Patty	Student Advisor
Iwasyk, Marilyn	University Instructor
Joa, Janet	Office Education Instructor
Jobes, Heather	Building Attendant
Lentowicz, Jan	Campus Manager
Markham, June	Residence Custodian
McDermott, Ethel	Residence Custodian
McDermott, Marlene	Counselor
McKenzie, Patrick	Bridging to Adult 10/12 Instructor
McKenzie, Wendy	Certified Workforce Education Instructor
Moran, Douglas	Residential Renovation and Construction Instructor
Morin, Paul	Access Learning Centre Instructor/ Facilitator
Morissette, Penny	Campus Clerk 3
Murphy, Mathew	Welding Instructor
Ngassa, Charles	Health Careers Access Instructor
Nowlin, Dawn	Continuing Care Instructor
Playford, Fern	Program Assistant
Strueby, Luke	Certified Workforce Education Instructor
Vandall, Jocelyn	Bridging to Adult 10/12 Instructor

Buffalo Narrows Campus and Area

Bartley, Denise	Program Assistant
Birkland, Trudy	Distance Education Instructor Aide
Blackmon, Mike	Adult 12 Instructor
Blais, Patrick	Degree Nursing Instructor
Brizinski, Morris	ABE Level 3 Instructor
Chartier, Annie	Housekeeper
Chartier, Annie	Security Guard
Clarke, Donna	Kitchen Supervisor
Clarke-Arnault, Velna	Practical Nursing Instructor
Cook, Alvin	Security Guard
Czechowicz, Bogumil	Health Careers Access Instructor
Daigneault, Frank	Security Guard
Desjarlais, Rose	Housekeeper
Glasser, Georgina	Cook
Iron, Dwayne	Institutional Cooking Instructor

Kent, Kevin	Certified Workforce Education Instructor
Khalil, Amro	Continuing Care Assistant Instructor
Krowchenko, Susan	Cook
Kuypers, Miriam	Distance Education Instructor Aide
Lavoie, Nikki	Senior Program Coordinator
Lemaigre, Keith	Developmental Studies Phase 2 Instructor
MacLeod, Jason	Access Centre Facilitator/ Workplace Essential Skills Instructor
MacLeod, Jason	Adult 10 Instructor
McCallum, Howard	Security Guard
McCallum, Rita	Pre-Developmental Studies A Instructor
McCallum, Rita	Pre-Developmental Studies B Instructor
McLeod, Lisa	ABE Level 3 Instructor
McLeod, Lisa	Campus Manager
Murray, Tamara	Practical Nursing Instructor Aide
Pedersen, Germaine	Campus Clerk 4
Pedersen, Janelle	Campus Clerk 4
Pedersen, Lisa	Student Advisor
Pedersen, Louise	Counselor
Pedersen, Val	Cook

Comparison of Stated Financial Objectives and Performance

The fiscal year 2013-2014 was a year of capital investments, improvements and expansion at Northlands College. Northlands College is in its second year of using Public Sector Accounting Standards (PSAS) to budget and to prepare and report its financial position at each year-end.

The most significant variance from budget is in revenue. Payments authorized by the Ministries of Advanced Education and Economy to Northlands College are to be recognized as revenue at the date of authorization. The budget for the 2013-2014 intended was for grant payments equivalent to 12 months from April 1 through March 31, 2014 being received within the fiscal year. The Ministries altered the payment schedule at the end of 2013-2014 resulting in unanticipated revenue in the amount of $1,472,277 more recognized at June 30, 2014 than was budgeted for the year. Although, this is an increase to revenue, the assumption is that the Ministries will maintain the existing payment schedule to avoid fluctuations of this magnitude in future years.

Capital revenue and amortization is now part of operational costs as a result and investment in capital will result in fluctuations to revenue or expenses, but typically not both simultaneously. Northlands College received funding and expended some of its own resources toward increasing investment in capital in 2013-2014 in the amount of $1,366,149 while expensing only amortization of $623,142. The Capital Grant amount of $851,761 from Western Economic Diversification for investment in capital used toward the purchase of simulators and survey equipment for Mine Programs was an unforeseen but welcomed addition to revenue in 2013-2014.

The variances in the revenue for individual programming and general administration areas are explained almost entirely by the alteration to the payment schedule from the Ministries. However, both Skill and Adult Basic Education programs expensed approximately $1m less than was budgeted. There is no single explanation for this given that the Skill (Technology and Trades) programs are intended to be organic in terms of consideration for changing demands of the Labour Market and its potential employees. These variances can be expected over the next couple of years given that the College is in the process of revising its program delivery to better meet the needs of its students and the Labour Market in Northern Saskatchewan.

The only other significant variance was in Learner Support where there was at least $390,320 less activity than was budgeted. This was in large part due to restructuring and providing Learner Supports more through Counseling Services and other Administration.

The Board of Directors sets the direction for Northlands College and monitors its performance. The Board is provided with financial reports at each of its meetings and management is provided with monthly variance reports in order to monitor progress and respond quickly when changes to operations and programming are necessary.

	Budget	Actual	Variance
Revenue:			
General	7,866,843	9,411,889	1,545,046
Skills Credit	5,690,573	5,412,686	(277,887)
Skills Non-Credit	1,000,000	1,546,059	546,059
Basic Education Credit	2,449,241	1,845,398	(603,843)
Basic Education Non-Credit	1,259,693	1,484,292	224,599
University	1,641,152	1,662,252	21,100
Learner Support	485,339	95,019	(390,320)
Counseling Services	-	-	-
Scholarships	151,750	249,115	97,365
Development	95,996	-	(95,996)
Student Housing	122,856	162,656	39,800
Total Revenue	$ 20,763,443	$ 21,869,366	$ 1,105,923
Expenses:			
General	6,572,062	7,651,072	1,079,010
Skill Credit	5,690,573	4,244,207	(1,446,366)
Skills Non-Credit	1,000,000	1,431,472	431,472
Basic Education Credit	2,449,241	1,322,111	(1,127,130)
Basic Education Non-Credit	1,259,693	1,478,655	218,962
University	1,923,041	1,639,805	(283,236)
Learner Support	659,947	150,637	(509,310)
Counseling Services	826,321	888,275	61,954
Scholarships	136,950	121,664	(15,286)
Development	95,996	-	(95,996)
Student Housing	826,155	1,112,436	286,281
Total Expenses	$ 21,439,979	$ 20,040,334	$ (1,399,645)
(Deficiency) of Revenues over Expenses	$ (676,536)	$ 1,829,032	$ 2,505,568

Use of Internally Restricted Appropriated Surplus in College Operations

The fiscal year ending June 30, 2014 was a year of improvement and expansion, particularly in mining programs. A portion of the Accumulated surplus for the College is internally appropriated as a result of motions made by the Board for Northlands College. In addition to $2.5m capital funding from the Federal Government through the Ministry of Western Economic Diversification and the $200,000 granted by the Provincial Government through the Ministry of Advanced Education, the Board committed approximately $1m of its resources toward those goals.

The improvements and expansion at Northlands College in 2013/14 resulted in a net decrease to its Internally Appropriated Surplus $406,238 with $599,147 remaining for commitment in 2014/15.

The College maintains five specific appropriations within its internally appropriated surplus:

1. The **Capital Purchase Appropriation** is to be used for the purchase of anything defined as capital in the Regional Colleges Accounting and Reporting Manual. The Board appropriated $200,000 from its unappropriated surplus to purchase land directly beside its Mine School for potential expansion in the future. The beginning balance in this appropriation was $45,524 at July 1, 2013. The land was purchased in 2013/14 for slightly more than $142,500 leaving a balance of $103,024 in this internal appropriation without specific future commitments at June 30, 2014.

2. The **Building Capital Appropriation** exists for the potential purchase of buildings. There are two major building projects that require capital investment in the near future at Northlands College. One project in progress is to implement the plan for construction of a new Mine School at its campus in Air Ronge within the next fiscal year. The second project involves the potential for a PPP or feasibility study for a La Ronge Student Residence to take place within the next two years.

   This appropriation was used over the past two years for renovating a shop building into usable classrooms to improve and expand the learning environment for students of mine and mine-related programs. The beginning balance in the Building Capital Appropriation at July 1, 2013 was $618,656. Of that, $76,377 was spent in addition to what was spent in 2012/13 to toward the renovation project. Of the balance remaining at June 30, 2014, $542,279; $300,000 remains committed to investment in an addition to the Mine School, and $67,278.82 will be spent to complete outstanding renovations and site preparation.

3. The **Building/Equipment Maintenance Appropriation** is for building and equipment maintenance beyond the operational repair and maintenance budgets. Northlands College acquired two buildings in addition to its existing 5 college-owned buildings in 2013/14. This appropriation is necessary as many of the buildings and furnishings at Northlands College were aged. There was investment in upgrading some furnishings in 2013/14 as the Board approved a commitment of $300,000 toward necessary critical needs and furnishing requirements during the College's reorganization. The beginning balance in this appropriation was $595,027 and $76,632.25 was spent for reorganization costs leaving a balance of $518,394.54 at June 30, 2014. Commitments in the amount of $8,500 and $223,367.75 remain outstanding for insulating around the foundation at the Creighton Program Centre and for reorganization costs respectively.

4. The **Information Technology Appropriation** is for the purchase of computer and networking equipment to benefit program quality and administrative functions at Northlands College. Only $10,729 was spent from this appropriation that had a beginning balance of $201,859 at July 1, 2013. The balance remaining in this appropriation at June 30, 2014 is $191,130. Although investments in the hardware and software infrastructure required to execute critical aspects of the Disaster Recovery Plan were delayed due to a lack of bandwidth; the Ministry of Advanced Education announced that it will increase bandwidth at Northlands College in the near future, making it possible to invest in the Disaster Recovery Plan.

The **Training and Education Appropriation** is intended to offset the costs for programming in areas where other program funds are not available or where there is a great demand for a particular type of programming. In 2013/14 the Board for Northlands College unappropriated a significant portion of this appropriation recognizing growth, improvement and expansion generally across the College. The beginning balance at July 1, 2013 was $319,659, reduced by unappropriating $300,000 to a balance at June 30, 2014 of $19,6[illegible]

Northlands College

Financial Statements

Year ended June 30, 2014

NORTHLANDS COLLEGE

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October 17, 2014

Honorable Kevin Doherty
Minister of Advanced Education
1945 Hamilton Street
Regina, SK
S4P 2C8

Dear Minister Doherty,

On behalf of the board of directors of Northlands College and in accordance with the provisions of *The Regional Colleges Act*, I am pleased to submit the audited financial statements of Northlands College for the fiscal year ended June 30, 2014.

Respectfully submitted,

Glenn Lafleur
Chair
Northlands College Board of Directors

C Marcel Michaud, Ministry of Advanced Education
David Langen, Finance

Management's Responsibility

To the Board of Directors of Northlands College:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the College. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the College's external auditors.

MNP LLP, an independent firm of Chartered Accountants, is appointed by the Board of Directors to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

October 17, 2014

Kelvin Greschner
Chief Executive Officer

Shelley Young
Director of Finance and Operations

Independent Auditors' Report

To the Board of Directors of Northlands College:

We have audited the accompanying consolidated financial statements of Northlands College, which comprise the consolidated statement of financial position as at June 30, 2014 and the consolidated statements of operations and accumulated surplus, changes in net financial assets, cash flows and supporting schedules for the year ended June 30, 2014, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Northlands College as at June 30, 2014 and the consolidated results of its operations, changes in net financial assets and its cash flows for the year ended June 30, 2014 in accordance with Canadian public sector accounting standards.

MNP LLP

October 17, 2014

Prince Albert, SK

Chartered Accountants

Statement 1

Northlands College
Consolidated Statement of Financial Position
as at June 30, 2014

	June 30 2014	June 30 2013
Financial Assets		
Cash and cash equivalents *(Note 3)*	$ 7,471,574	$ 5,897,448
Accounts receivable *(Note 4)*	1,823,404	1,046,206
Total Financial Assets	9,294,978	6,943,654
Liabilities		
Accrued salaries and benefits *(Note 6)*	737,415	721,487
Accounts payable and accrued liabilities *(Note 7)*	3,047,868	1,589,736
Deferred revenue *(Note 8)*	368,196	560,415
Liability for employee future benefits *(Note 9)*	262,900	245,800
Long-term debt *(Note 10)*	243,035	297,826
Total Financial Liabilities	4,659,414	3,415,264
Net Financial Assets	4,635,564	3,528,390
Non-Financial Assets		
Tangible capital assets *(Note 11)*	3,452,140	2,763,923
Inventory of supplies for consumption	94,733	65,913
Prepaid expenses *(Note 12)*	97,453	92,631
Total Non-Financial Assets	3,644,326	2,922,467
Accumulated Surplus	$ 8,279,894	$ 6,450,857
Accumulated Surplus is comprised of:		
Accumulated surplus form operations	$ 8,279,894	$ 6,450,857
Total Accumulated Surplus	$ 8,279,894	$ 6,450,857

On Behalf of the Board:

Director

Director/CFO

Statement 2

Northlands College
Consolidated Statement of Operations and Accumulated Surplus (Deficit)
for the year ended June 30, 2014

	2013/14 Actual	2013/14 Budget *(Note 15)*	2012/13 Actual
Revenues (Schedule 2)			
Provincial government			
Grants	$ 14,647,553	$ 13,853,626	$ 12,779,124
Other	1,036,550	397,785	335,681
Federal government			
Grants	851,761	-	-
Other revenue			
Administrative recoveries	412,266	401,567	392,628
Contracts	2,557,025	3,945,401	2,589,556
Interest	76,336	62,000	69,558
Rents	176,199	202,124	160,146
Resale items	262,914	300,000	173,985
Tuitions	867,884	980,055	796,128
Donations	22,911	45,750	126,958
Other	957,967	575,135	678,565
Total revenues	21,869,366	20,763,443	18,102,329
Expenses (Schedule 3)			
General	7,651,072	6,572,062	6,034,358
Skills training	5,675,679	6,690,573	4,579,524
Basic education	2,800,766	3,708,934	3,997,497
University	1,639,805	1,923,041	1,295,709
Services	1,038,912	1,486,268	1,477,670
Scholarships	121,664	136,950	21,114
Development	-	95,996	-
Student housing	1,112,436	826,155	850,703
Total expenses	20,040,334	21,439,979	18,256,575
Surplus (Deficit) for the Year from Operations	1,829,032	(676,536)	(154,246)
Accumulated Surplus (Deficit), Beginning of Year	6,450,857	6,450,857	6,605,106
Accumulated Surplus (Deficit), End of Year	$ 8,279,894	$ 5,774,321	$ 6,450,857

See accompanying notes to financial statements

Statement 3

Northlands College
Consolidated Statement of Changes in Net Financial Assets (Net Debt)
as at June 30, 2014

	2013/14 Actual	2013/14 Budget *(Note 15)*	2012/13 Actual
Net Financial Assets, Beginning of Year	$ 3,528,390	$ 3,528,390	$ 3,286,318
Surplus (Deficit) for the Year from Operations	1,829,032	(676,536)	(154,246)
Acquisition of tangible capital assets	(1,311,358)	(400,000)	(148,931)
Amortization of tangible capital assets	623,142	517,755	509,271
Acquisition of inventory of supplies for consumption	(94,733)	-	-
Acquisition of prepaid expenses	(97,453)	(128,610)	(92,631)
Consumption of supplies inventory	65,913	-	-
Use of prepaid expenses	92,631	66,425	126,613
	1,107,174	(620,966)	242,076
Change in Net Financial Assets (Net Debt)	1,107,174	(620,966)	242,072
Net Financial Assets, End of Year	$ 4,635,564	$ 2,907,424	$ 3,528,390

See accompanying notes to financial statements

Statement 4

Northlands College
Consolidated Statement of Cash Flows
for the year ended June 30, 2014

	Actual 2013/14	Actual 2012/13
Operating Activities		
Surplus (Deficit) for the year from operations	$ 1,829,032	$ (154,246)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	623,142	509,271
Changes in non-cash working capital		
(Increase) decrease in accounts receivable	(777,198)	314,405
Increase (decrease) in accrued salaries and benefits	15,928	(181,055)
Increase (decrease) in accounts payable and accrued liabilities	1,458,132	(489,188)
Increase in deferred revenue	(192,219)	19,015
Increase in employee future benefits	17,100	11,300
(Increase) in inventory of supplies for consumption	(28,820)	-
(Increase) decrease in prepaid expenses	(4,822)	35,982
Cash Provided (Used) by Operating Activities	2,940,275	65,484
Capital Activities		
Cash used to acquire tangible capital assets	(1,311,358)	(148,931)
Cash Provided (Used) by Capital Activities	(1,311,358)	(148,931)
Financing Activities		
Repayment of long-term debt	(54,791)	(50,421)
Cash Provided (Used) by Financing Activities	(54,791)	(50,421)
Increase (Decrease) in Cash and Cash equivalents	1,574,126	(133,868)
Cash and Cash Equivalents, Beginning of Year	5,897,448	6,031,320
Cash and Cash Equivalents, End of Year	$ 7,471,574	$ 5,897,448
Represented on the Financial Statements as:		
Cash and cash equivalents	$ 7,471,574	$ 5,897,448
Cash and Cash Equivalents, End of Year	$ 7,471,574	$ 5,897,448

See accompanying notes to financial statements

Schedule 1

Northlands College
Consolidated Schedule of Revenues and Expenses by Function
for the year ended June 30, 2014

	2013/14 Revenues and Expenses											2013/14	2013/14	2012/13
	General	Skills Training		Basic Education		Services		University	Scholarships	Development	Student Housing			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit				Actual	Budget	Actual
Revenues (Schedule 2)														
Provincial government	$ 7,140,738	$ 3,813,399	$ 563,663	$ 1,741,878	$ 1,366,016	$ 80,985	$ -	$ 724,772	$ 222,432	$ -	$ -	$ 15,664,103	$ 14,251,411	$ 13,114,605
Federal government	851,761	-	-	-	-	-	-	-	-	-	-	851,761	-	-
Other	1,419,390	1,599,287	982,176	103,522	98,274	4,034	-	937,480	26,683	-	162,656	5,333,502	6,512,032	4,987,524
Total Revenues	9,411,889	5,412,686	1,545,059	1,845,398	1,464,292	95,019	-	1,662,252	249,115	-	162,656	21,849,366	20,763,443	18,102,329
Expenses (Schedule 3)														
Agency contracts	281,504	1,503,989	630,978	164,049	137,823	-	1,696	471,696	-	-	233,712	3,425,447	3,723,417	3,510,733
Amortization	566,395	-	-	-	-	-	-	-	-	-	56,747	623,142	517,755	509,271
Equipment	310,891	65,505	62,657	4,748	16,200	-	19,560	6,432	-	-	8,368	494,361	694,229	537,349
Facilities	747,477	233,657	68,962	65,423	80,739	-	300	45,198	-	-	377,887	1,599,643	1,627,219	1,479,318
Information technology	284,658	32,265	17,894	38,449	91,590	-	-	26,028	-	-	-	490,884	229,075	89,505
Operating	1,332,701	789,301	285,521	126,036	86,244	25,417	61,054	187,564	121,664	-	55,041	3,070,545	2,974,633	2,265,951
Personal services	4,127,446	1,619,490	365,460	923,404	1,066,059	125,220	805,645	902,887	-	-	380,681	10,336,292	11,673,651	9,864,448
Total Expenses	7,651,072	4,244,207	1,431,472	1,322,111	1,478,855	150,637	888,275	1,639,805	121,664	-	1,112,436	20,040,334	21,439,979	18,288,575
Surplus (Deficit) for the year	$ 1,760,817	$ 1,168,479	$ 114,587	$ 523,287	$ 5,637	$ (55,618)	$ (888,275)	$ 22,447	$ 127,451	$ -	$ (949,780)	$ 1,829,032	$ (676,536)	$ (154,246)

See accompanying notes to financial statements

Schedule 2

Northlands College
Consolidated Schedule of Revenues by Function
for the year ended June 30, 2014

	2013/14 Revenues											2013/14	2013/14	2012/13
	General	Skills Training		Basic Education		Services		University	Scholarships	Development	Student Housing	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit						
Provincial Government														
Advanced Education/ Economy														
Operating grants	$ 6,120,911	$ -	$ -	$ -	$ -	$ -	$ -	$ 281,889	$ -	$ -	$ -	$ 6,402,800	$ 6,370,400	$ 6,325,200
Program grants	715,281	3,297,609	380,803	1,741,876	1,086,018	78,451	-	442,863	-	-	-	7,732,847	6,843,757	5,912,107
Capital grants	20,000	-	-	-	-	-	-	-	-	-	-	20,000	-	200,000
	6,856,112	3,297,609	380,803	1,741,876	1,086,018	78,451	-	724,772	-	-	-	14,155,647	13,220,157	12,437,307
Contracts	269,474	-	-	-	-	-	-	-	-	-	-	269,474	-	-
Other	-	-	-	-	-	-	-	-	222,432	-	-	222,432	633,469	341,817
	7,125,586	3,297,609	380,803	1,741,876	1,086,018	78,451	-	724,772	222,432	-	-	14,647,553	13,853,626	12,779,124
Other provincial	15,152	525,790	183,074	-	300,000	12,534	-	-	-	-	-	1,036,550	397,786	335,981
Total Provincial	7,140,738	3,813,399	563,883	1,741,876	1,386,018	90,985	-	724,772	222,432	-	-	15,684,103	14,251,411	13,114,805
Federal Government														
Operating grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants	851,761	-	-	-	-	-	-	-	-	-	-	851,761	-	-
	851,761	-	-	-	-	-	-	-	-	-	-	851,761	-	-
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Federal	851,761	-	-	-	-	-	-	-	-	-	-	851,761	-	-
Other Revenue														
Admin recovery	399,816	-	-	-	-	-	-	22,450	-	-	-	412,266	401,567	392,528
Contracts	-	1,059,152	975,409	102,218	98,245	-	-	341,951	-	-	-	2,557,025	3,945,401	2,569,556
Interest	72,564	-	-	-	-	-	-	-	3,772	-	-	76,336	62,000	69,558
Rents	3,944	6,946	5,191	923	-	-	-	3,210	-	-	156,585	175,199	202,124	160,146
Resale items	28,734	149,654	-	391	29	4,034	-	80,082	-	-	-	262,914	300,000	173,985
Tuitions	(2,536)	401,190	1,576	-	-	-	-	487,584	-	-	-	887,884	980,055	796,128
Donations	-	-	-	-	-	-	-	-	22,911	-	-	22,911	45,750	126,958
Other	927,169	2,665	-	-	-	-	-	22,063	-	-	6,071	957,967	575,135	678,565
Total Other	1,419,390	1,599,267	982,176	103,522	98,274	4,034	-	937,480	26,683	-	162,656	5,333,502	6,512,032	4,967,524
Total Revenues	$ 9,411,889	$ 5,412,666	$ 1,546,059	$ 1,845,398	$ 1,484,292	$ 95,019	$ -	$ 1,662,252	$ 249,115	$ -	$ 162,656	$ 21,869,366	$ 20,763,443	$ 18,102,329

See accompanying notes to financial statements

Schedule 3

Northlands College
Consolidated Schedule of Expenses by Function
for the year ended June 30, 2014

	2013/14 Expenses Projected										2013/14	2013/14	2012/13
	General (Schedule 4)	Skills Training		Basic Education		Services		University	Scholarships	Development	Student Housing	Total Expenses Projected	Total Expenses Budget	Total Expenses Actual
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit						
Agency Contracts														
Contracts	$ 291,504	$ 1,509,989	$ 630,978	$ 164,046	$ 137,823	$ -	$ 1,696	$ 471,696	$ -	$ -	$ 233,712	$ 3,425,447	$ 3,723,417	$ 2,392,380
Instructors	-	-	-	-	-	-	-	-	-	-	-	-	-	1,116,353
	291,504	1,509,989	630,978	164,046	137,823	-	1,696	471,696	-	-	233,712	3,425,447	3,723,417	3,510,733
Amortization	566,395	-	-	-	-	-	-	-	-	-	56,747	623,142	517,755	505,271
Equipment														
Equipment (non-capital)	109,513	19,193	2,437	1,774	5,938	-	732	84	-	-	4,495	143,166	275,150	278,904
Rental	197,904	44,991	60,220	2,974	10,262	-	18,848	6,348	-	-	1,370	342,017	385,238	252,745
Repairs and maintenance	3,474	3,221	-	-	-	-	-	-	-	-	2,503	9,198	33,849	4,700
	310,891	67,405	62,657	4,748	16,200	-	19,580	6,432	-	-	8,368	494,381	694,229	537,349
Facilities														
Building supplies	38,860	-	-	-	-	-	-	-	-	-	6,800	45,660	28,025	20,294
Grounds	38,933	518	-	-	-	-	-	-	-	-	1,865	41,316	79,075	39,827
Janitorial	104,925	7,109	7,277	-	11	-	-	2,867	-	-	598	122,685	106,431	110,887
Rental	310,972	101,508	53,668	10,308	35,897	-	360	42,485	-	-	298,435	854,373	952,971	904,790
Repairs & maintenance buildings	95,044	69,961	7,032	22,734	10,735	-	-	-	-	-	35,999	242,519	158,479	146,271
Utilities	157,713	54,541	965	32,361	13,298	-	-	46	-	-	34,098	293,080	307,239	256,469
	747,477	233,657	68,982	65,423	60,736	-	360	45,198	-	-	377,587	1,599,643	1,627,219	1,479,318
Information Technology														
Computer services	18,127	-	-	-	-	-	-	-	-	-	-	18,127	19,000	12,828
Data communications	15,640	-	-	-	-	-	-	-	-	-	-	15,640	14,000	12,198
Equipment (non-capital)	130,279	-	-	-	-	-	-	108	-	-	-	130,387	3,000	6,088
Materials & supplies	19,011	-	-	-	-	-	-	-	-	-	-	19,011	-	442
Rental	14,180	32,265	17,894	25,940	36,081	-	-	25,920	-	-	-	156,080	88,000	-
Repairs & maintenance buildings	1,498	-	-	-	-	-	-	-	-	-	-	1,498	-	-
Software (non-capital)	85,923	200	-	6,509	55,509	-	-	-	-	-	-	150,141	113,075	57,971
	284,658	32,265	17,894	32,449	91,590	-	-	26,028	-	-	-	490,884	229,075	89,505
Operating														
Advertising	73,406	48,447	20,803	6,078	7,974	-	1,530	225	-	-	345	158,808	203,898	148,660
Association fees & dues	40,495	1,757	-	-	170	-	1,135	240	-	-	-	43,797	7,067	48,516
Bad debts	37,640	-	-	-	-	-	-	-	-	-	-	37,640	15,000	(10,125)
Financial services	15,568	-	-	-	-	-	-	-	-	-	9	15,577	17,905	20,952
In-service (includes PD)	81,499	16,356	3,305	6,887	15,387	1,433	11,712	7,124	-	-	3,283	146,986	170,351	61,283
Insurance	81,148	1,340	778	467	782	-	-	-	-	-	11,135	95,660	107,577	96,048
Materials & supplies	51,842	307,375	156,105	68,002	40,943	-	4,252	10,494	-	-	35,336	687,349	573,931	528,951
Postage, freight & courier	23,992	12,067	12,140	1,746	1,009	-	205	318	-	-	1,190	52,667	40,250	41,825
Printing & copying	53,917	9,508	1,268	21,772	3,695	-	2,067	6,095	-	-	-	98,402	97,467	56,160
Professional services	183,464	-	-	-	-	-	-	-	-	-	-	183,464	69,348	49,014
Resale items	32,425	109,903	-	-	-	-	-	84,827	-	-	-	226,055	309,435	185,020
Subscriptions	4,565	1,901	-	573	728	-	931	45	-	-	43	8,786	8,559	8,057
Telephone & fax	123,513	18,062	6,082	4,243	4,477	-	-	17,364	-	-	-	173,741	150,228	135,217
Travel	415,089	252,168	75,108	11,763	9,794	23,984	39,193	59,365	-	-	3,489	889,957	985,246	742,102
Other	124,234	11,207	6,952	2,477	1,365	-	69	1,467	121,864	-	231	269,686	230,051	133,291
	1,332,701	789,301	285,521	126,038	86,244	25,417	61,054	187,564	121,864	-	55,041	3,070,546	2,974,933	2,265,951
Personal Services														
Salaries	3,380,982	1,315,567	289,420	751,087	955,807	61,953	699,655	664,903	-	-	277,396	8,416,390	9,285,109	8,004,055
Other	56,196	69,923	34,928	61,660	26,334	47,951	2,116	33,228	-	-	39,323	367,881	381,172	267,986
Student Training Allowance	-	-	-	-	-	-	-	36,100	-	-	-	36,100	-	183,750
Honoraria	28,063	-	-	-	-	-	-	-	-	-	-	28,063	70,589	42,761
Employee Benefits	683,205	236,986	41,112	110,437	105,918	15,316	113,872	138,568	-	-	93,362	1,488,768	1,936,781	1,366,196
	4,127,446	1,619,490	365,460	923,404	1,088,059	125,220	805,645	902,867	-	-	380,581	10,336,202	11,673,651	9,864,448
Total Expenses	$ 7,851,072	$ 4,244,207	$ 1,431,472	$ 1,322,111	$ 1,478,655	$ 150,637	$ 888,275	$ 1,639,805	$ 121,864	$ -	$ 1,112,436	$ 20,040,334	$ 21,439,979	$ 18,256,575

See accompanying notes to financial statements

Schedule 4

Northlands College
Consolidated Schedule of General Expenses by Functional Area
for the year ended June 30, 2014

	2013/14 General				2014	2013/14	2013
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	**Total General Actual**	Total General Budget	Total General Actual
Agency Contracts							
Contracts	$ -	$ 109,996	$ 105,999	$ 65,509	$ 281,504	$ 188,000	$ 182,617
Instructors	-	-	-	-	-	-	-
	-	109,996	105,999	65,509	281,504	188,000	182,617
Amortization	-	-	566,395	-	566,395	461,009	452,525
Equipment							
Equipment (non-capital)	-	9,657	73,238	26,618	109,513	135,700	131,516
Rental	-	21,209	128,105	48,590	197,904	147,310	161,008
Repairs and maintenance	-	154	1,237	2,083	3,474	11,750	4,046
	-	31,020	202,580	77,291	310,891	294,760	296,570
Facilities							
Building supplies	-	791	38,099	-	38,890	15,375	10,792
Grounds	-	216	38,717	-	38,933	19,820	34,262
Janitorial	-	-	104,925	-	104,925	82,431	93,561
Rental	-	1,848	309,124	-	310,972	288,000	305,649
Repairs & maintenance buildings	-	2,938	93,106	-	96,044	72,000	60,414
Utilities	-	-	157,713	-	157,713	151,056	125,323
	-	5,793	741,684	-	747,477	628,682	630,001
Information Technology							
Computer services	-	2,525	-	15,602	18,127	19,000	12,828
Data communications	-	-	-	15,640	15,640	14,000	12,198
Equipment (non-capital)	-	401	-	129,878	130,279	3,000	6,066
Materials & supplies	-	137	-	18,874	19,011	-	442
Rental	-	14,180	-	-	14,180	-	-
Repairs & maintenance buildings	-	-	-	1,498	1,498	-	-
Software (non-capital)	-	39,591	-	46,332	85,923	112,975	20,164
	-	56,834	-	227,824	284,658	148,975	51,698
Operating							
Advertising	-	69,734	-	3,672	73,406	94,725	41,637
Association fees & dues	37,981	2,514	-	-	40,495	3,000	38,546
Bad debts	-	37,640	-	-	37,640	15,000	(10,175)
Financial services	-	15,568	-	-	15,568	17,505	20,864
In-service (includes PD)	4,868	69,827	1,909	4,895	81,499	105,808	50,722
Insurance	789	1,659	77,267	1,433	81,148	94,464	82,973
Materials & supplies	-	52,216	9,611	15	61,842	55,700	37,811
Postage, freight & courier	-	23,747	230	15	23,992	26,100	20,560
Printing & copying	4,341	44,500	4,976	-	53,817	46,150	18,941
Professional services	4,134	159,330	-	-	163,464	69,948	49,014
Resale items	-	32,425	-	-	32,425	-	1,285
Subscriptions	-	4,565	-	-	4,565	3,650	2,543
Telephone & fax	3,024	120,489	-	-	123,513	113,124	82,389
Travel	34,367	373,550	615	6,341	415,093	296,938	321,909
Other	(2,944)	127,122	-	56	124,234	78,485	71,780
	86,580	1,134,886	94,808	16,427	1,332,701	1,020,595	830,799
Personal Services							
Salaries	-	3,042,104	157,759	181,119	3,380,982	3,217,129	2,982,777
Other	-	33,276	14,731	7,189	55,196	9,500	40,469
Honoraria	28,063	-	-	-	28,063	50,589	42,761
Employee Benefits	776	588,528	33,033	40,868	663,205	552,823	524,141
	28,839	3,663,908	205,523	229,176	4,127,446	3,830,041	3,590,148
Total General Expenses	$ 115,419	$ 5,002,437	$ 1,916,989	$ 616,227	$ 7,651,072	$ 6,572,062	$ 6,034,358

See accompanying notes to financial statements

NORTHLANDS COLLEGE
Notes to the Consolidated Financial Statements
for the year ended June 30, 2014

1. PURPOSE AND AUTHORITY

Northlands College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act.*

The Board of Northlands College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The College's objectives are to promote the social, economic and cultural development of the northern region of Saskatchewan by facilitating learning options and participating in community groups.

Northlands College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

As a government not-for-profit organization, the College prepared these financial statements in accordance with CPA Canada Public Sector Accounting (PSA) Handbook.

(a) College Reporting Entity and Consolidation

Significant aspects of the accounting policies adopted by the College are as follows:

College Reporting Entity:
The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity. The College reporting entity is comprised of all the organizations that are controlled by the College.

Consolidation:
All controlled organizations are consolidated on a line-by-line basis.

Consolidation Method:

All inter-organizational balances and transactions are eliminated.

Controlled organizations that have been included using the full consolidation method:

- Northlands College Scholarship Foundation Inc.

(b) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of $ 262,900 (June 30, 2013 - $245,800) because actual experience may differ significantly from actuarial or historical estimations and assumptions;
- useful lives of tangible capital assets and related amortization is done on a straight-line basis

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require a material changes in the amounts recognized or disclosed.

(c) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, accrued salaries and benefits, accounts payable and accrued liabilities and long term debt.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

i) Fair Value
Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

ii) Cost or Amortized Cost
All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(d) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Accounts Receivable are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

(e) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Bank indebtedness is comprised of bank overdraft and short-term loans with initial maturities of one year or less, incurred for the purpose of financing current expenses.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year.

(f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The College does capitalize interest incurred while a tangible capital asset is under construction. Contributed tangible capital assets are recorded at their fair value at the date of receipt.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Buildings	20 years
Furniture and equipment	3 to 10 years
Computer hardware	3 years
Vehicles	5 years
Leasehold improvements	Term of lease or useful life
Leased capital assets	Term of lease or useful life

Write-downs are accounted for as expenses in the statement of operations.

Inventory of Supplies for Consumption consists of supplies held for consumption by the College in the course of normal operations and are recorded at the lower of cost and replacement cost.

Prepaid Expenses are prepaid amounts for goods or services such as advertising for future year programs and insurance which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

(g) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans
The College's employees participate in one of the following multi-employer defined benefit plans:

i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSAB standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

(h) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) Government Transfers (Grants)
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

ii) Fees and Services
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income
Interest is recognized on an accrual basis when it is earned.

iv) Other (Non-Government Transfer) Contributions
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(i) Expenses
Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

(j) Contingent liabilities
Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2014	June 30 2013
Cash and bank deposits	$ 7,471,573	$ 5,897,448
Cash and cash equivalents	**$ 7,471,573**	**$ 5,897,448**

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	June 30 2014	June 30 2013
Provincial government		
Advanced Education/Economy	$ 77,924	$ 12,520
Other	47,234	12,632
Federal government	257,017	156,274
Other receivables	1,507,626	893,537
	1,889,801	1,074,963
Less: Allownace for doubtful accounts	(66,397)	(28,757)
Accounts receivable, net of allowances	**$ 1,823,404**	**$ 1,046,206**

5. BANK INDEBTEDNESS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of $500,000 that bears interest at prime. This line of credit is authorized by a borrowing resolution by the Board and is secured by a general security agreement. This line of credit was approved by the Minister of Advanced Education on June 25, 2001. The balance drawn on the line of credit at June 30, 2014 was $ 0 (June 30, 2013 - $ 0).

6. ACCRUED SALARIES AND BENEFITS

	June 30 2014	June 30 2013
Accrued salaries	$ 58,382	$ 77,750
Accrued employee benefits	679,033	643,737
Accrued salaries and benefits	**$ 737,415**	**$ 721,487**

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2014	June 30 2013
Provincial Government	$ 1,137,579	$ 68,331
Federal Government	217,092	127,186
Other	1,693,197	1,394,219
Accounts payable and accrued liabilities	**$ 3,047,868**	**$ 1,589,736**

8. DEFERRED REVENUE

	June 30 2013	Addition during the year	Revenue recognized in the year	June 30 2014
Other deferred revenue:				
Other Funders				
Ministry of Advanced Education SK Innovation and Opportunities Scholarships	212,730	357,757	(220,341)	350,146
Mamawetin Churchill River Health Region	58,739	-	(58,739)	-
Northern Inter-tribal Health Authority/Aboriginal Health Human Resources Initiative	270,896	-	(270,896)	-
	18,050	122,000	(122,000)	18,050
	560,415	479,757	(671,976)	368,196

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9. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

The College provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30 2014	June 30 2013
Actuarial valuation date	June 30, 2012	June 30, 2012
Long-term assumptions used:		
Salary escalation rate (percentage)	1.50%	2.00%
Discount rate (percentage)	2.80%	2.40%
Expected average remaining service life (years)	*11*	*11*

Liability for Employee Future Benefits	June 30 2014	June 30 2013
Accrued Benefit Obligation - beginning of year	**$ 248,900**	**$ 243,500**
Current period benefit cost	57,300	56,500
Interest cost	7,100	5,900
Benefit payments	(47,600)	(51,900)
Actuarial gains / losses	-	(5,100)
Accrued Benefit Obligation - end of year	**265,700**	**248,900**
Unamortized Net Actuarial Gains / Losses	**(2,800)**	**(3,100)**
Liability for Employee Future Benefits	**$ 262,900**	**$ 245,800**

Employee Future Benefits Expense	June 30 2014	June 30 2013
Current period benefit cost	$ 57,300	$ 56,500
Amortization of net actuarial gain / loss	300	800
Benefit cost	57,600	57,300
Interest cost on unfunded employee future benefits obligation	7,100	5,900
Total Employee Future Benefits Expense	$ 64,700	$ 63,200

10. LONG-TERM DEBT

Details of Long-Term Debt:		June 30 2014	June 30 2013
Capital Loans:	RBC Loan - interest rate is fixed at 3.84% per annum, monthly repayment terms of $5,718, maturing February 25, 2019.	243,035	297,826
		243,035	**297,826**
Total Long Term Debt		**$ 243,035**	**$ 297,826**

Principal repayments over the next 5 years are estimated as follows:

	Capital Loans	Capital Leases	Other LT Debt	Total
2015	$ 60,330	$ -	$ -	**$ 60,330**
2016	62,659	-	-	**62,659**
2017	65,189	-	-	**65,189**
2018	54,857	-	-	**54,857**
2019	-	-	-	-
Thereafter	-	-	-	-
Total	**$ 243,035**	**$ -**	**$ -**	**$ 243,035**

11. TANGIBLE CAPITAL ASSETS

	Land	Buildings	Furniture and Equipment	Computer Hardware	Computer Software	Vehicles	Leasehold Improv	Work in Progress	2014	2013
Tangible Capital Assets - at Cost:										
Opening Balance at Start of Year	$ 42,859	$ 6,011,184	$ 2,741,951	$ 641,239	$ 156,039	$ 50,213	$ 291,613	$ 56,344	**$ 9,991,442**	**$ 9,842,512**
Additions/Purchases	158,324	261,344	870,856	20,833	-	-	-	-	**1,311,357**	**148,930**
Disposals	-	-	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-	-	-
Transfers to (from)	-	56,344	-	-	-	-	-	(56,344)	-	-
Closing Balance at End of Year	201,183	6,328,872	3,612,807	662,072	156,039	50,213	291,613	-	11,302,799	9,991,442
Tangible Capital Assets - Amortization:										
Opening Balance at Start of Year	-	4,491,667	1,819,164	598,801	29,332	30,128	258,426	-	**7,227,518**	**6,718,248**
Amortization of the Period	-	324,096	233,592	28,744	15,604	10,043	11,062	-	**623,141**	**509,270**
Disposals	-	-	-	-	-	-	-	-	-	-
Write-Downs	-	-	-	-	-	-	-	-	-	-
Closing Balance at End of Year	-	4,815,763	2,052,756	627,545	44,936	40,171	269,488	-	7,850,659	7,227,518
Net Book Value:										
Opening Balance at Start of Year	42,859	1,519,517	922,787	42,438	126,707	20,085	33,187	56,344	2,763,924	3,124,264
Closing Balance at End of Year	201,183	1,513,109	1,560,051	34,527	111,103	10,042	22,125	-	3,452,140	2,763,924
Change in Net Book Value	158,324	(6,408)	637,264	(7,911)	(15,604)	(10,043)	(11,062)	(56,344)	688,216	(360,340)

12. PREPAID EXPENSES

	June 30 2014	June 30 2013
Prepaid Expenses	$ 1,117	$ -
Prepaid Program Costs and Advertising	$ 26,470	$ 32,032
Prepaid Insurance	69,866	60,599
Prepaid expenses	**$ 97,453**	**$ 92,631**

13. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

These figures are based on the salaries and are at a flat rate as per Pay roll	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active College members	*41*	*6*	*47*	*41*
Member contribution rate (percentage of salary)	7.80%	6.05%		7.8% /6.05 %
Member contributions for the year	$ 181,107	$ 16,164	$ 197,271	$ 178,163

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2014	2013
Number of active College members	154	131
Member contribution rate (percentage of salary)	8.15%	8.15%
College contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	$ 464,091	$ 405,837
College contributions for the year	$ 464,091	$ 405,837
Actuarial valuation date December 31, 2012	31-Dec-13	31- Dec-12 restated
Plan Assets	$ 1,685,167	$ 1,560,967
Plan Liabilities	$ 1,498,853	$ 1,420,319
Plan Surplus (Deficit)	$ 186,314	$ 140,648

14. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include reviewing the outstanding accounts receivable for the College on a regular basis and denying further service until outstanding balances at year-end are paid. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of accounts receivable at June 30, 2014 and June 30, 2013 was:

	June 30, 2014		June 30, 2013	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	$ 489,154	$ -	$ 24,063	$ -
0-30 days	180,569	-	353,011	-
30-60 days	250,531	-	213,375	-
60-90 days	140,627	-	38,535	-
Over 90 days	828,920	66,397	445,979	28,757
Total	$ 1,889,801	$ 66,397	$ 1,074,963	$ 28,757
Net		$ 1,823,404		$ 1,046,206

ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining a reasonable amount of unappropriated surplus at approximately 3% as suggested by the Ministries.

The following table sets out the contractual maturities of the College's financial liabilities:

	June 30, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	$ 737,415	$ -	$ -	$ -
Accounts payable and accrued liabilities	$ 3,047,868	$ -	$ -	$ -
Long-term debt	$ 30,165	$ 30,165	$ 182,705	$ -
Total	$ 3,815,448	$ 30,165	$ 182,705	$ -

iii) Market Risk

The College is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

Interest Rate Risk:
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to long-term debt. The College also has an authorized bank line of credit of $500,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2014.

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on June 18, 2013 and the Minister of Advanced Education on June 27, 2013.

16. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

(a) Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below on the next page.

	June 30, 2014	June 30, 2013
Revenues:		
Ministry of Advanced Education/Economy	$ 12,678,515	$ 12,285,162
Ministry of Central Services	10,685	-
Mamawetin Churchill River Health District	236,483	-
Keewatin Yatthe Regional Health Authority	1,460	2,195
Ministry of Justice	8,887	-
Saskatchewan Institute of Applied Science and Technology	1,845	25,163
Saskatchewan Regional Colleges	7,780	210
University of Regina	12,399	2,987
University of Saskatchewan	326,628	-
	$ 13,284,682	**$ 12,315,717**
Expenses:		
Ministry of Central Services	654,755	472,130
SaskTel	128,940	133,251
SaskPower and SaskEnergy	124,331	124,852
Saskatchewan Apprenticeship and Trade Certification Commission	7,410	-
Saskatchewan Institute of Applied Science and Technology	599,349	1,941,973
Saskatchewan Municipal Superannuation	915,208	897,835
Saskatchewan Regional Colleges	73,546	6,892
Saskatchewan Teachers' Federation	178,492	161,950
Saskatchewan Teachers' Superannuation	19,676	43,135
Saskatchewan Workers' Compensation Board	28,577	43,877
University of Regina	156,944	182,023
University of Saskatchewan	396,817	712,027
	$ 3,284,045	**$ 4,719,945**
Accounts Receivable:		
Ministry of Advanced Education/Economy	$ 57,712	$ 17,520
Ministry of Central Services	10,685	-
Keewatin Yatthe Regional Health Authority	-	160
Saskatchewan Apprenticeship and Trade Certification Commission	-	7,632
Saskatchewan Regional Colleges	7,780	-
Saskatchewan Institute of Applied Science and Technology	1,845	135
University of Regina	1,184	1,535
University of Saskatchewan	326,628	201,370
	$ 405,834	**$ 228,352**
Accounts Payable and Accrued Liabilities:		
Ministry of Advanced Education/Economy	$ -	$ 47,891
Ministry of Central Services	47,702	19,801
SaskPower and SaskEnergy	3,894	7,122
SaskTel	9,089	11,166
Saskatchewan Institute of Applied Science and Technology	2,632	5,044
Saskatchewan Municipal Superannuation	72,628	70,872
Saskatchewan Regional Colleges	4,340	1,813
Saskatchewan Teachers' Federation	17,766	14,843
Saskatchewan Teachers' Superannuation	1,633	2,926
University of Regina	181	539
University of Saskatchewan	1,339	218
	$ 161,204	**$ 182,235**
Deferred Revenue:		
Ministry of Advanced Education/Economy	$ -	$ 58,738
	$ -	**$ 58,738**

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

The College receives long distance telephone services between major centers from SaskTel, a related party, at reduced rates available to Government agencies.

17. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net remeasurement gains and losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. Accumulated surplus from operations also includes externally restricted contributions for which the contributor has placed restrictions that the resources be held in perpetuity.

The College does not maintain separate bank accounts for the internally restricted amounts and/or externally restricted resources to be held in perpetuity.

Details of accumulated surplus are as follows on the next page.

	June 30 2013	Addition during the year	Reductions during the year	June 30 2014
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	$2,763,924	$1,311,358	$ 623,142	$ 3,452,140
Less: Debt owing on Tangible Capital Assets	297,826	-	54,791	243,035
	2,466,098	**1,311,358**	**568,351**	**3,209,105**
External Contributions to be Held in Perpetuity	-	-	-	-
Internally Resricted Operating Surplus:				
Capital projects:				
Capital Purchase	45,524	200,000	142,500	103,024
Building Capital	618,656	-	76,377	542,279
Building /Equipment Maintenance	595,027	-	76,632	518,395
Information Technology	201,859	-	10,729	191,130
Training and Education	319,659	-	300,000	19,659
	1,780,725	**200,000**	**606,238**	**1,374,487**
Other: Externally Appropriated Surplus				
Various Other Appropriations from Ministries	289,584	323,395	116,943	496,036
Skill Training Allocation	(193,530)	806,924	-	613,394
Institutional Skills	513,434	-	232,790	280,644
Sector Partnerships	27,017	-	11,666	15,351
Adult Basic Education	(273,199)	1,995,506	1,251,162	471,145
On-Reserve Training	3,695	97,674	12,664	88,705
Adult Basic Education - Literacy Contracts	215,054	134,436	115,314	234,176
Multi-party Training Plan	198,532	600,000	460,217	338,315
Northern Training Program	47,911	802,250	481,851	368,310
Northern Health Strategy	625,860	450,000	305,295	770,565
	1,454,358	**5,210,185**	**2,987,902**	**3,676,641**
Unrestricted Operating Surplus	**544,179**	-	**857,466**	**(313,287)**
Total Accumulated Surplus from Operations	**6,245,360**	**6,721,543**	**5,019,957**	**7,946,946**
Accumulated Surplus - Northlands College Scholarship Foundation, Inc.	**205,498**	**249,115**	**121,665**	**332,948**
Total Accumulated Surplus	**$6,450,858**	**$6,970,658**	**$ 5,141,622**	**$ 8,279,894**

The purpose and nature of each Internally Restricted Surplus amount is as follows:
Capital Purchase Appropriation - $ 103,024 – is intended for the purchase of any equipment or real property required for sustaining programming activity at the College.
Building Capital Appropriation - $542,279 – is intended to purchase/renovate buildings to sustain programming at the College. The goal has become more specific to renovate the shop into a usable Mine Training and Research Centre; as well as, to expand the facility with the intention of increasing student numbers.
Building/Equipment Maintenance Appropriation - $518,395 - is intended to maintain the aged buildings and equipment owned by the College. This may also require the purchase of new equipment where necessary.
Information Technology Appropriation - $191,130 – is to ensure the College can maintain an IT infrastructure that operates to effectively help students through their programs. It could be used to purchase software or hard equipment depending on the dynamic and ever-changing needs of our students and the College.
Training and Education Appropriation - $19,659 – is intended for use toward specific programming initiatives with Board approval.

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the College are as follows:

	Operating Leases				
	Classroom Rental	Copier Leases	Residences Leases	Vehicle Lease	Total Operating
Future minimum lease payments:					
2015	$ 56,760	$ -	$ 298,707	$ 30,240	**$ 385,707**
2016	34,920	45,295	288,000		**368,215**
2017	26,844	95,645	288,000		**410,489**
2018			24,000		**24,000**
2019					-
Thereafter					-
	118,524	140,940	898,707	30,240	**1,188,411**
Interest and executory costs	-	-	-	-	-

19. CONTINGENT LIABILITIES

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the municipal Employees Pension Plan relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. It is not possible to estimate the potential effect of the claim at this stage of the proceedings. The College's share of settlement, if any, will be charged to expenses in the year in which the related litigation is settled.

20. SUBSEQUENT EVENT

Subsequent to year-end, the College entered into negotiations with the Ministry of Government services for the acquisition of land in the Village of Air Ronge for a nominal fee of $1. In accordance to accounting standards, the purchase price of the property should be recorded based on fair market value. The fair market value of the property has yet to be determined.

Glossary of Terms

Adult Basic Education Credit	Academic skills development that leads to certification at a grade 10-12 level or prepares individuals to write the GED exams.
Adult Basic Education Non-Credit	Learning which may include some form of evaluation, however, does not result in certification by a recognized body.
Completer	A student who has completed course requirements or remained to the end of the program.
Graduate	A student who has successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry.
Full-Load Equivalent	Total participant hours divided by the accepted full-load equivalent factor for a program group.
Institute Credit	Education and training which leads to a credential (i.e. certificate, diploma, degree; from a recognized credit-granting institute).
Industry Non-Credit	Education and training that meets the specific needs identified for an industry(s), group(s), firm(s) or sector(s) that does not result in credentials or certification recognized by an industry association or sector, regulatory body or licensing agency.
Student Full-Time	One who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks. There are two exceptions to this definition: a) for apprenticeship and trade: a complete level (the length depends on the trade) is required; and b) for university courses: a minimum of 216 hours of scheduled class time for the academic year.
Student Part-Time	One who is taking: a) courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or b) courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week.
Student Casual	One who is taking courses (within a program group) that collectively total less than 30 hours of scheduled class time.

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